

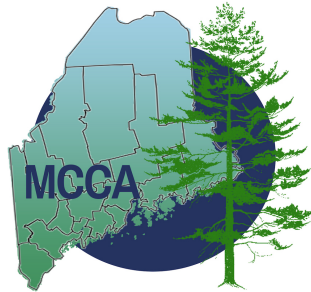
M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Lauren Haven
Administrator



Maine County Commissioners Association

4 Gabriel Drive, Suite 2

Augusta, ME 04330

207-623-4697

www.mainecounties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Agenda

June 9th, 2021 10:00 am via Zoom

- I. Call to Order
- II. Attendance: Phone attendees will be requested to introduce themselves.
- III. Approval of the Agenda
- IV. Approval of the Minutes
- V. Officer Reports:
 - A. Finance
 - 1. Financial Report - Lauren Haven
 - 2. Treasurer: Norm Fournier
 - 1. Comments about the state of MCCA finances
 - 2. Budget and Finance Committee – Norm Fournier, Chair
 - B. NACo: Peter Baldacci – Updates on Federal legislation, national programs and resources
 - C. President: Consider August respite.
- VI. Committee Reports
 - A. Standing Committees:
 - 1. Legislative Policy Committee – Brian Hobart, Chair, James Cohen, Verrill Dana
 - 2. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
 - 3. Affiliate Organization Committee Reports - recognize those in attendance or submitted information.
 - 4. Other
 - B. Ad Hoc Committees:
 - 1. Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA
 - C. MCCA Staff Reporting – Admin. Lauren Haven
- VII. New Business
 - 11:30 Peggy Schaffer, Executive Director of ConnectME will open a discussion about broadband projects.
- VIII. Adjournment

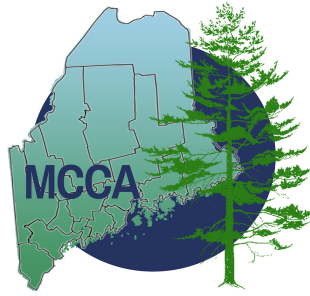
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Minutes

MCCA Zoom Conference, May 12th, 2021

I., II. Call to Order and Roll Call Attendance

MCCA President Steve Gorden called the meeting to order at approximately 10:00 am. Attendees announced themselves.

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Comm. William Clark
Kennebec – Admin. Bob Devlin proxy for Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

OTHERS PRESENT:

Aroostook – Admin. Ryan Pelletier
Hancock – Admin. Scott Adkins
Knox – Admin. Andy Hart
Lincoln – Admin. Carrie Kipfer
Piscataquis – Comm. Mike Williams
Sagadahoc – Admin. Pam Hile
MSA – Sheriff Ken Mason

DIRECTORS ABSENT:

Androscoggin – Comm. Noel Madore
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf

STAFF PRESENT:

Risk Pool Manager – Malcolm Ulmer
Lobbyists – James Cohen and Clara McConnell from Verrill Dana
Administrator – Lauren Haven

III. Approval of the Agenda

President Steve Gorden asked if there any additions to the agenda and noted a permanent change in the order. There were no additions requested. Comm. Hobart moved to approve the agenda as written. The motion was seconded by Admin. Pam Hile and Comm. Gorden stated the agenda was approved.

IV. Approval of the Minutes

President Gorden asked for a motion to approve the minutes from the prior month's meeting. Comm. Blodgett moved to approve the minutes from the General Membership meeting on April 14th. The motion was seconded by Comm. Fournier and the motion passed with no revisions.

V. Officer Reports

A. Finance

1. Lauren Haven presented the monthly Financial Reports. Lauren mentioned she had received and deposited all payments for membership dues. She reported the Paycheck Protection Program loan forgiveness application through Camden National Bank (CNB) had been processed. The loan had been completely (100%) forgiven. MCCA's online account reflects this and the outcome was also verified by CNB VP Patricia Harriman. Comm. Hobart moved to approve the financial reports seconded by Admin. Donald Durrah and the motion passed with no opposition.
2. Treasurer: Norm Fournier
 - a. Comments about the state of MCCA finances.
 - b. Budget and Finance CommitteeThere nothing further to report.

B. NACo: Peter Baldacci - Updates on Federal legislation, national programs and resources

Comm. Baldacci reported NACo has received guidance from the treasury on how counties can use their federal recovery funding and are trying to digest the details now. There is a process in place to meet the requirements. They have opened a portal and developed a fact sheet summary with more in-depth information coming soon.

Comm. Fournier asked about the webinar meeting on Tuesday in which they talked about another directive coming out specifically for counties. The first ten pages really lay out what you can do with the money. The group talked about retroactive hazard pay being acceptable, building modifications, and ventilation systems. We should check on a project-by-project basis if there is any question. In a couple of months, we can look into what counties of similar size and makeup are doing with their money for ideas.

NACo's 2021 Annual Conference in July was moved to Prince George's County, Maryland to reduce travel for government speakers. This will be a hybrid platform with both in-person and virtual attendance options. He and Comm. Sharyn Pohlman plan to attend on MCCA's behalf.

C. President:

1. Comm. Gorden announced NACo has reported to MCCA that there are counties missing from the Treasury's portal. They are working to discover omissions and correct the list right now. If, as a county, you have not registered with the required documents, you may be one and thus, not receive your first tranche of funding.
2. Lauren has emailed to each county the Treasury's (151 page) set of their rules and regulations as to how the funding may be dispersed. Should we try to arrange a workshop so County's may share their information?

Comm. Baldacci reported that Penobscot County was hiring former Administrator Bill Collins to coordinate their funds. The group talked about each county having their own workshop.

3. Peggy Schaffer, Executive Director of ConnectME contacted MCCA and would like to meet to share county considered Broadband project information for funding. She indicated by working together, it's very

possible to leverage the funding. Lauren will invite Peggy to join at the end of the June 9th Board of Directors' meeting.

As an aside, the State is creating a Broadband Authority of which ConnectME will become part. They are setting up an appointed board. MCCA is requesting to have one of the seats be a county appointment.

4. This is important: The legislature is heating up and we need your assistance with your local Representatives and Senators; please talk with them about issues as we call on this type of legislative communication, personal communication, and swings votes.

VI. Committee Reports

A. Standing Committees

1. Budget and Finance Committee – Norm Fournier, Chair (This item was moved to earlier in the meeting.)
2. Legislative Policy Committee – Brian Hobart, Chair

Comm. Hobart asked Jim Cohen for a legislative update.

Jim Cohen gave the group the highlights of the legislative activity. Regarding the timing, they were looking at an anticipated adjournment in June, and would be meeting as a full legislature next week. Even though last Friday they were supposed to have voted on all bills referred to them, no committee has met that directive. Public Utilities has only discussed thirty percent of their bills. Therefore, they will clean up as much as they can, but will not have enough time to carefully consider all the bills and get them to the floor for a vote. A large portion will be carried over although the goal is to have only ten percent of bills carried over. Some committee meetings could happen in the fall.

Clara McConnell updated attendees on the progress of the state budget process, spending packages and supplemental proposal.

Jim Cohen reported on the status of the bills the Legislative Policy Committee is following.

During the Q&A portion, the group discussed the current bills addressing homelessness. Comm. Gorden spoke at one of the workshops and answered committee questions. Clara said he made some excellent points. We might have a say via a fiscal note if needed. MCCA might be asked to submit projected costs of implementing any homeless programs or services that might be put in place.

Norm asked about LD 553, "*An Act To End At-will Employment*" sponsored by Representative Michael Sylvester. We should oppose. Comm. Baldacci said this bill is addressing the private sector. The public sector is not at will. Jim said progressive discipline policies are needed to dismiss someone and would place limitations. Dismissing county employees requires cause except for those on probation. Bob said unless the language in the personal contract conflicts with existing law, the terms of the contract will govern.

Andy Hart asked if the census would cause redistricting. The deadline cannot be met due to the timing. It's unclear how the issue will be resolved.

3. Risk Pool Agency - Norm Fournier and Malcolm Ulmer– Comm. Fournier said there was nothing to report.
4. Affiliate Organization Committee Reports:

MACCAM – Admin. Carrie Kipfer said the group would meet later this month.

MSA - Sheriff Ken Mason reported on LD 1668, "*Resolve, To Develop a Plan To Close the Long Creek Youth Development Center and Redirect Funding to Community Integration Services for Adjudicated Youth*". The plan would close the Long Creek Youth Development Center by June 30, 2023. An amazing amount of time has been spent working on expanding 18 to 25-year-old age group, transitioning into adult programs. If the youth center is closed, it is not likely we will have a plan in place to deal with situations

involving young offenders. Law enforcement needs to have somewhere to take a youth when they are arrested. These could potentially be a dangerous situation. The bottom line is that more work needs to be done on this before the Youth Center is closed and we should keep on top of what happens.

5. Other – No other business was brought before the board.

B. Ad Hoc Committees -

1. Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA: Ryan Pelletier. This is essentially a municipality/county managers discussion on ARPA funding and how, together, they may engage the State into partnering with their ARPA funds for common projects.

Admin. Ryan Pelletier reported he had missed the last meeting and had received notes about the meeting from Kate. Carrie and Andy attended the meeting with Heather Johnson and Hannah Pingree regarding LD 1484, "An Act To Enhance the ConnectMaine Authority's Capacity To Provide World-class Internet" Sponsored by Senator Richard Bennett. The bill is being worked by the Energy, Utilities and Technology Committee. The proposal will appoint a board to oversee, encourage and support projects and partnerships that further the goals of developing broadband. The group will provide feedback, develop tools, best practices, etc. Some would like to expand the group with topics focused on a specific area and invite people who would be involved such as district managers who would have a better understanding of the needs of the project funding. Carrie stated we don't want to make the group too large, so if there's something specific that should be discussed, let us know so we can bring it up.

- C. MCCA Staff Reporting – Admin. Lauren Haven said there was nothing significant to report beyond the financials already discussed.

VII. New Business

VIII. Adjournment

MCCA President Steve Gorden invited a motion to adjourn at approximately 11:22 p.m. Comm. Hobart made the motion seconded by Comm. Baldacci, and the motion to adjourn was approved.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

May 2021 Financial Report

Attached please find the financial reports for the month of May 2021. The Balance Sheet shows total assets and liabilities at \$201,438.95. This amount includes \$12,452 from the money market account MCCA established for MainePERS employer contributions and the \$2,500 set aside for the annual audit.

Debits to the bank account in May totaled \$11,452.95, and \$916.59 was credited to the checking account. The debits were from normal operating expenses during the month and the credits were from our endorsement of the NACo Public Retirement Program and account interest.

Please note, MCCA's Paycheck Protection Program (PPP) loan in the amount of \$26,972 has been completely (100%) forgiven. We received an official letter from Camden National Bank and the May bank statement reflects the loan has been resolved as well.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail, Expenses by Vendor*, and *Profit & Loss Previous Year Comparison* reports. Please don't hesitate to contact me with any questions and please let me know if you would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: June 9, 2021

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of May 31, 2021

	<u>May 2021</u>
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	190,200.85
1020-00 · Money Market Account	12,452.10
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	<u>202,852.95</u>
Total Checking/Savings	<u>202,852.95</u>
Accounts Receivable	
1300-00 · Receivables	500.00
Total Accounts Receivable	<u>500.00</u>
Other Current Assets	
1120-00 · Pass Through	-2,500.00
Total Other Current Assets	<u>-2,500.00</u>
Total Current Assets	<u>200,852.95</u>
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	<u>586.00</u>
Total Fixed Assets	<u>586.00</u>
TOTAL ASSETS	<u><u>201,438.95</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	427.95
2130-00 · Employee Health Insurance Contr	1,043.11
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	<u>2,291.96</u>
Total Other Current Liabilities	<u>2,291.96</u>
Total Current Liabilities	<u>2,291.96</u>
Total Liabilities	<u>2,291.96</u>
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	<u>-89,430.00</u>
3100-00 · Earnings	202,198.16
Net Income	<u>86,378.83</u>
Total Equity	<u>199,146.99</u>
TOTAL LIABILITIES & EQUITY	<u><u>201,438.95</u></u>

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 05/18/21

	<u>May 2021</u>
Beginning Balance	12,451.61
Cleared Transactions	
Deposits and Credits - 1 item	0.49
Total Cleared Transactions	<u>0.49</u>
Cleared Balance	<u>12,452.10</u>
Register Balance as of 05/18/21	12,452.10
Ending Balance	12,452.10

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 05/

	May 2021
Beginning Balance	211,982.21
Cleared Transactions	
Checks and Payments - 11 items	-11,452.95
Deposits and Credits - 2 items	921.48
Total Cleared Transactions	-10,531.47
Cleared Balance	201,450.74
Uncleared Transactions	
Checks and Payments - 9 items	-11,245.00
Total Uncleared Transactions	-11,245.00
Register Balance as of 05/31/21	190,205.74
Ending Balance	190,205.74

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 05/31/21

	Type	Date	Name	Amount	Balance
Beginning Balance					211,982.21
Cleared Transactions					
Checks and Payments - 11 items					
	Bill Pmt -Check	4/15	Unlimited Technology	-136.50	-136.50
	Bill Pmt -Check	4/29	Verrill	-4,900.00	-5,036.50
	Bill Pmt -Check	4/29	Haven, Lauren	-76.80	-5,113.30
	Bill Pmt -Check	5/7	Bangor Payroll	-993.90	-6,107.20
	Bill Pmt -Check	5/13	MainePERS	-780.29	-6,887.49
	Bill Pmt -Check	5/13	Spectrum Business/TWC	-182.78	-7,070.27
	Bill Pmt -Check	5/13	Unlimited Technology	-137.00	-7,207.27
	Bill Pmt -Check	5/13	Liberty Mutual Insurance	-60.16	-7,267.43
	Bill Pmt -Check	5/14	Bangor Payroll	-993.90	-8,261.33
	Bill Pmt -Check	5/21	Bangor Payroll	-993.90	-9,255.23
	Bill Pmt -Check	5/28	Bangor Payroll	-2,197.72	-11,452.95
Total Checks and Payments				-11,452.95	-11,452.95
Deposits and Credits - 2 items					
	Deposit	5/14		916.59	916.59
	Deposit	6/2		4.89	921.48
Total Deposits and Credits				921.48	921.48
Total Cleared Transactions				-10,531.47	-10,531.47
Cleared Balance				-10,531.47	201,450.74
Uncleared Transactions					
Checks and Payments - 9 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	2/26	Maine Farm Bureau	-1,497.17	-1,597.17
	Bill Pmt -Check	3/26	Maine Farm Bureau	-1,497.17	-3,094.34
	Bill Pmt -Check	4/29	Maine Farm Bureau	-1,497.17	-4,591.51
	Bill Pmt -Check	5/27	Verrill	-4,500.00	-9,091.51
	Bill Pmt -Check	5/27	Maine Farm Bureau	-1,497.17	-10,588.68
	Bill Pmt -Check	5/27	Camden National Bank	-180.00	-10,768.68
	Bill Pmt -Check	5/27	Haven, Lauren	-88.36	-10,857.04
	Bill Pmt -Check	5/28	US Bank	-387.96	-11,245.00
Total Checks and Payments				-11,245.00	-11,245.00
Total Uncleared Transactions				-11,245.00	-11,245.00
Register Balance as of 05/31/21				-21,776.47	190,205.74
Ending Balance				-21,776.47	190,205.74

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through May 2021

Accrual Basis

	2021 Budget	May 2021	Jan-May 2021	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400			-45,400	
4300-00 · Dues	148,354		148,353	-1	100%
4400-00 · Other Income	10,000	917	5,267	-4,733	53%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	6	20	-80	20%
Total Income	228,417	923	153,640	-74,777	67%
Gross Profit	228,417	923	153,640	-74,777	67%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	140	738	-1,262	37%
5030-00 · FICA	4,031	295	1,574	-2,457	39%
5040-00 · MainePERS Contributions	4,215	385	1,703	-2,512	40%
5050-00 · Salary-Administrator	52,695	4,054	21,547	-31,148	41%
Total 5000-00 · Payroll Expenses	62,941	4,874	25,562	-37,379	41%
5100-00 · Insurance					
5110-00 · Health Insurance	12,651	1,007	5,034	-7,617	40%
5120-00 · Commercial, Crime, D&O Ins	2,070	60	301	-1,769	15%
5130-00 · Workers Comp	550		119	-431	22%
5140-00 · Unemployment Comp Ins	240		273	33	114%
Total 5100-00 · Insurance	15,511	1,067	5,727	-9,784	37%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		13	-487	3%
6013-00 · Financial Audit	4,000			-4,000	
Total 6010-00 · Prof. Services	4,500		13	-4,487	0%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	54,000	4,500	22,900	-31,100	42%
Total 6030-00 · Lobbying	54,000	4,500	22,900	-31,100	42%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465		275	-5,190	5%
Total 6040-00 · NACO Expenses	5,465		275	-5,190	5%
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					

Accrual Basis

	2021 Budget	May 2021	Jan-May 2021	\$ Over Budget	% of Budget
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	40,200			-40,200	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	600		625	25	104%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,800	149	732	-1,068	41%
6153-00 · Photocopier Lease	4,500	388	1,940	-2,560	43%
6154-00 · Printer & Supplies	800			-800	
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,800	537	2,777	-5,023	36%
6160-00 · Fees	100		35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,000			-1,000	
6172-00 · County Officials' Workshop	5,000			-5,000	
6173-00 · Monthly	3,600		150	-3,450	4%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	11,600		150	-11,450	1%
6180-00 · Mileage & Travel Expense	300			-300	
6195-00 · Office Space Rental	19,000	1,497	7,486	-11,514	39%
6215-00 · Postage-Shipping	150	1	90	-60	60%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	1,000	180	238	-762	24%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	375	-525	42%
6243-00 · Phone, Fax & Internet	2,800	183	908	-1,892	32%
Total 6240-00 · Telephone, Fax & Internet	3,700	258	1,283	-2,417	35%
6250-00 · Website	200			-200	
6260-00 · Contingency	500			-500	
Total Expense	228,417	12,914	67,261	-161,156	29%

Maine County Commissioners Association

Expenses by Vendor Detail

May 2021

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Bangor Payroll						
	Bill	5/7	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	1,013.39
	Bill	5/7	Taxes	5030-00 · FICA	73.83	1,087.22
	Bill	5/7	Processing fee	5020-00 · Payroll Fees	34.00	1,121.22
	Bill	5/14	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	2,134.61
	Bill	5/14	Taxes	5030-00 · FICA	73.83	2,208.44
	Bill	5/14	Processing fee	5020-00 · Payroll Fees	34.00	2,242.44
	Bill	5/21	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	3,255.83
	Bill	5/21	Taxes	5030-00 · FICA	73.83	3,329.66
	Bill	5/21	Processing fee	5020-00 · Payroll Fees	34.00	3,363.66
	Bill	5/28	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	4,377.05
	Bill	5/28	Taxes	5030-00 · FICA	73.83	4,450.88
	Bill	5/28	Processing fee	5020-00 · Payroll Fees	38.00	4,488.88
	Bill	5/28	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	5,495.58
					5,495.58	5,495.58
Total Bangor Payroll						
Camden National Bank						
	Bill	5/27	Email Backup	6152-00 · IT Services	12.00	12.00
	Bill	5/27		6235-00 · Supplies	168.00	180.00
					180.00	180.00
Total Camden National Bank						
Haven, Lauren						
	Bill	5/27		6241-00 · Cell Phone	75.00	75.00
	Bill	5/27		6215-00 · Postage-Shipping	1.40	76.40
	Bill	5/27		6235-00 · Supplies	11.96	88.36
					88.36	88.36
Total Haven, Lauren						
Liberty Mutual Insurance						
	Bill	5/13		5120-00 · Commercial, Crime, D&O Ins	60.16	60.16
					60.16	60.16
Total Liberty Mutual Insurance						
Maine Farm Bureau						
	Bill	5/27	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
					1,497.17	1,497.17
Total Maine Farm Bureau						

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
MainePERS						
Total MainePERS	Bill	5/13		5040-00 · MainePERS Contributions	385.09	385.09
					385.09	385.09
NACo Public Employee Benefits LLC						
Total NACo Public Employee Benefits LLC	Deposi	5/14	Endorsement	4400-00 · Other Income	-916.59	-916.59
					-916.59	-916.59
Spectrum Business/TWC						
Total Spectrum Business/TWC	Bill	5/13		6243-00 · Phone, Fax & Internet	182.78	182.78
					182.78	182.78
Unlimited Technology						
Total Unlimited Technology	Bill	5/13		6152-00 · IT Services	137.00	137.00
					137.00	137.00
US Bank						
Total US Bank	Bill	5/27		6153-00 · Photocopier Lease	387.96	387.96
					387.96	387.96
Verrill						
Total Verrill	Bill	5/27	Lobbying Services	6032-00 · Lobbying - Contractual	4,500.00	4,500.00
					4,500.00	4,500.00
TOTAL					11,997.51	11,997.51

Maine County Commissioners Association Transaction Detail by Account

May 2021

Accrual Basis

1000-00 · Bank and Cash Accounts
1010-00 · MCCA Checking-Savings Bank

Total 1010-00 · MCCA Checking-Savings Bank
1020-00 · Money Market Account

Total 1020-00 · Money Market Account
Total 1000-00 · Bank and Cash Accounts

2000-00 · Accounts Payable

Date	Name	Memo	Amount	Balance
5/2		Interest	5.59	5.59
5/7	Bangor Payroll	Payroll for week 4/26 to 5/2/21	-993.90	-988.31
5/13	MainePERS		-780.29	-1,768.60
5/13	Liberty Mutual Insurance		-60.16	-1,828.76
5/13	Unlimited Technology		-137.00	-1,965.76
5/13	Spectrum Business/TWC		-182.78	-2,148.54
5/14		Deposit	916.59	-1,231.95
5/14	Bangor Payroll	Payroll for week 5/3 to 5/9/21	-993.90	-2,225.85
5/21	Bangor Payroll	Payroll for week 5/10 to 5/16/21	-993.90	-3,219.75
5/27	Verrill	December	-4,500.00	-7,719.75
5/27	Camden National Bank		-180.00	-7,899.75
5/27	Maine Farm Bureau	Printed by MCCA	-1,497.17	-9,396.92
5/27	Haven, Lauren		-88.36	-9,485.28
5/28	US Bank		-387.96	-9,873.24
5/28	Bangor Payroll	Payroll for week 5/17 to 5/23	-2,197.72	-12,070.96
			-12,070.96	-12,070.96
5/18		Interest	0.49	0.49
			0.49	0.49
			-12,070.47	-12,070.47
5/7	Bangor Payroll	Payroll for week 4/26 to 5/2/21	-993.90	-993.90
5/7	Bangor Payroll	Payroll for week 4/26 to 5/2/21	993.90	0.00
5/13	MainePERS		-780.29	-780.29
5/13	MainePERS		780.29	0.00
5/13	Liberty Mutual Insurance		-60.16	-60.16
5/13	Liberty Mutual Insurance		60.16	0.00
5/13	Unlimited Technology		-137.00	-137.00
5/13	Unlimited Technology		137.00	0.00
5/13	Spectrum Business/TWC		-182.78	-182.78

Accrual Basis

Date	Name	Memo	Amount	Balance
5/13	Spectrum Business/TWC		182.78	0.00
5/14	Bangor Payroll	Payroll for week 5/3 to 5/9/21	-993.90	-993.90
5/14	Bangor Payroll	Payroll for week 5/3 to 5/9/21	993.90	0.00
5/21	Bangor Payroll	Payroll for week 5/10 to 5/16/21	-993.90	-993.90
5/21	Bangor Payroll	Payroll for week 5/10 to 5/16/21	993.90	0.00
5/27	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
5/27	Verrill	December	-4,500.00	-5,997.17
5/27	Camden National Bank		-180.00	-6,177.17
5/27	US Bank		-387.96	-6,565.13
5/27	Haven, Lauren		-88.36	-6,653.49
5/27	Verrill	December	4,500.00	-2,153.49
5/27	Camden National Bank		180.00	-1,973.49
5/27	Maine Farm Bureau	Printed by MCCA	1,497.17	-476.32
5/27	Haven, Lauren		88.36	-387.96
5/28	US Bank		387.96	0.00
5/28	Bangor Payroll	Payroll for week 5/17 to 5/23	-2,197.72	-2,197.72
5/28	Bangor Payroll	Payroll for week 5/17 to 5/23	2,197.72	0.00
Total 2000-00 · Accounts Payable			0.00	0.00
2100-00 · Other Current Liabilities				
2120-00 · MainePERS Employee Contribution				
5/7	Bangor Payroll	Employee Contribution	-79.04	-79.04
5/13	MainePERS		395.20	316.16
5/14	Bangor Payroll	Employee Contribution	-79.04	237.12
5/21	Bangor Payroll	Employee Contribution	-79.04	158.08
5/28	Bangor Payroll	EE MEPERS Retirement Contributions	-79.04	79.04
Total 2120-00 · MainePERS Employee Contribution			79.04	79.04
2130-00 · Employee Health Insurance Contr				
5/7	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
5/14	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
5/21	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
5/28	Bangor Payroll	EE Health Insurance Contributions	193.06	48.22
5/28	Bangor Payroll	EE Health Insurance Contributions	-48.22	0.00
Total 2130-00 · Employee Health Insurance Contr			0.00	0.00
Total 2100-00 · Other Current Liabilities				
4400-00 · Other Income			79.04	79.04

Accrual Basis	Date	Name	Memo	Amount	Balance
Total 4400-00 · Other Income	5/14	NACo Public Employee Benefits LLC	Endorsement	-916.59	-916.59
4810-00 · Interest Earned				-916.59	-916.59
	5/2		Interest	-5.59	-5.59
	5/18		Interest	-0.49	-6.08
				-6.08	-6.08
Total 4810-00 · Interest Earned					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	5/7	Bangor Payroll	Processing fee	34.00	34.00
	5/14	Bangor Payroll	Processing fee	34.00	68.00
	5/21	Bangor Payroll	Processing fee	34.00	102.00
	5/28	Bangor Payroll	Processing fee	38.00	140.00
				140.00	140.00
Total 5020-00 · Payroll Fees					
5030-00 · FICA					
	5/7	Bangor Payroll	Taxes	73.83	73.83
	5/14	Bangor Payroll	Taxes	73.83	147.66
	5/21	Bangor Payroll	Taxes	73.83	221.49
	5/28	Bangor Payroll	Taxes	73.83	295.32
				295.32	295.32
Total 5030-00 · FICA					
5040-00 · MainePERS Contributions					
	5/13	MainePERS		385.09	385.09
				385.09	385.09
Total 5040-00 · MainePERS Contributions					
5050-00 · Salary-Administrator					
	5/7	Bangor Payroll	Office Managers Salary	1,013.39	1,013.39
	5/14	Bangor Payroll	Office Managers Salary	1,013.39	2,026.78
	5/21	Bangor Payroll	Office Managers Salary	1,013.39	3,040.17
	5/28	Bangor Payroll	Office Managers Salary	1,013.39	4,053.56
				4,053.56	4,053.56
				4,873.97	4,873.97
Total 5050-00 · Salary-Administrator					
5100-00 · Insurance					
5110-00 · Health Insurance					
	5/28	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70
				1,006.70	1,006.70
Total 5110-00 · Health Insurance					
5120-00 · Commercial, Crime, D&O Ins					
	5/13	Liberty Mutual Insurance		60.16	60.16

Accrual Basis		Date	Name	Memo	Amount	Balance
Total 5120-00 · Commercial, Crime, D&O Ins					60.16	60.16
Total 5100-00 · Insurance					1,066.86	1,066.86
6030-00 · Lobbying						
6032-00 · Lobbying - Contractual						
Total 6032-00 · Lobbying - Contractual		5/27	Verrill	Lobbying Services	4,500.00	4,500.00
Total 6030-00 · Lobbying					4,500.00	4,500.00
6150-00 · Equipment - Office					4,500.00	4,500.00
6152-00 · IT Services						
Total 6152-00 · IT Services		5/13	Unlimited Technology		137.00	137.00
6153-00 · Photocopier Lease		5/27	Camden National Bank	Email Backup	12.00	149.00
Total 6153-00 · Photocopier Lease					149.00	149.00
Total 6152-00 · IT Services		5/27	US Bank		387.96	387.96
Total 6153-00 · Photocopier Lease					387.96	387.96
Total 6150-00 · Equipment - Office					536.96	536.96
6195-00 · Office Space Rental						
Total 6195-00 · Office Space Rental		5/27	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
6215-00 · Postage-Shipping					1,497.17	1,497.17
Total 6215-00 · Postage-Shipping		5/27	Haven, Lauren		1.40	1.40
6235-00 · Supplies					1.40	1.40
Total 6235-00 · Supplies		5/27	Camden National Bank		168.00	168.00
6240-00 · Telephone, Fax & Internet		5/27	Haven, Lauren		11.96	179.96
6241-00 · Cell Phone					179.96	179.96
Total 6241-00 · Cell Phone		5/27	Haven, Lauren		75.00	75.00
6243-00 · Phone, Fax & Internet					75.00	75.00
Total 6243-00 · Phone, Fax & Internet		5/13	Spectrum Business/TWC		182.78	182.78
Total 6240-00 · Telephone, Fax & Internet					182.78	182.78
Total 6240-00 · Telephone, Fax & Internet					257.78	257.78

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
May 2021

	May 21	May 20	\$ Change	% Change
Income				
4400-00 · Other Income	916.59	26,972.00	-26,055.41	-96.6%
4810-00 · Interest Earned	6.08	7.39	-1.31	-17.73%
Total Income	<u>922.67</u>	<u>26,979.39</u>	<u>-26,056.72</u>	<u>-96.58%</u>
Gross Profit	922.67	26,979.39	-26,056.72	-96.58%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	140.00	144.00	-4.00	-2.78%
5030-00 · FICA	295.32	778.22	-482.90	-62.05%
5040-00 · MainePERS Contributions	385.09	763.45	-378.36	-49.56%
5050-00 · Salary-Administrator	4,053.56	3,935.48	118.08	3.0%
5060-00 · Salary-Executive Director	0.00	6,381.40	-6,381.40	-100.0%
Total 5000-00 · Payroll Expenses	<u>4,873.97</u>	<u>12,002.55</u>	<u>-7,128.58</u>	<u>-59.39%</u>
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	1,006.70	0.00	0.0%
5120-00 · Commercial, Crime, D&O Ins	60.16	1,477.16	-1,417.00	-95.93%
Total 5100-00 · Insurance	<u>1,066.86</u>	<u>2,483.86</u>	<u>-1,417.00</u>	<u>-57.05%</u>
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	4,500.00	0.00	4,500.00	100.0%
Total 6030-00 · Lobbying	<u>4,500.00</u>	<u>0.00</u>	<u>4,500.00</u>	<u>100.0%</u>
6150-00 · Equipment - Office				
6152-00 · IT Services	149.00	137.00	12.00	8.76%
6153-00 · Photocopier Lease	387.96	755.98	-368.02	-48.68%
Total 6150-00 · Equipment - Office	<u>536.96</u>	<u>892.98</u>	<u>-356.02</u>	<u>-39.87%</u>
6170-00 · Meeting Expense				
6173-00 · Monthly	0.00	149.90	-149.90	-100.0%
Total 6170-00 · Meeting Expense	<u>0.00</u>	<u>149.90</u>	<u>-149.90</u>	<u>-100.0%</u>
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	1.40	0.00	1.40	100.0%
6235-00 · Supplies	179.96	0.00	179.96	100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	450.00	-375.00	-83.33%
6243-00 · Phone, Fax & Internet	182.78	178.33	4.45	2.5%
Total 6240-00 · Telephone, Fax & Internet	<u>257.78</u>	<u>628.33</u>	<u>-370.55</u>	<u>-58.97%</u>
Total Expense	<u>12,914.10</u>	<u>17,654.79</u>	<u>-4,740.69</u>	<u>-26.85%</u>