

# M.C.C.A.

Stephen Gorden, President  
Cumberland County

Brian Hobart, Vice President  
Sagadahoc County

Norm Fournier, Secretary-Treasurer  
Aroostook County

Peter Baldacci, Past President  
Penobscot County

William Blodgett, Emeritus  
Lincoln County



Lauren Haven  
Administrator

4 Gabriel Drive, Suite 2  
Augusta, ME 04330  
207-623-4697  
[www.mainecontinies.org](http://www.mainecontinies.org)

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## MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors Meeting Agenda

Board of Directors' Meeting  
Senator Inn, Augusta  
September 14th, 2022 at 9:30 am

1. **Call to Order**
2. Approval of the Agenda
3. **Consent Agenda: Additions, Changes or Deletions?**
  - a. Approval of the Minutes
  - b. Administrative Reports:
    - i. Finance:
      1. Financial Report - Lauren Haven
      2. Treasurer - Norm Fournier
4. Reports & Presentations:
  - a. Legislative Policy Report – Brian Hobart, Chair
    - i. Legislative Update, James Cohen, Verrill Dana
  - b. Administrative Report - Lauren
  - c. Treasurer's Comments - Norm Fournier
  - d. Officer Reports: President Reports:
5. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information:
  - a. MSA, b. MARP, c. MACCAM, d. Others
6. Other Business
7. **Adjournment**

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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### Board of Directors Meeting Minutes

August 10, 2022, 10:00 am via Zoom

1. Call to Order: Roll Call - Phone attendees will be requested to introduce themselves.

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

#### DIRECTORS PRESENT:

Androscoggin – Interim Admin. Clarice Proctor proxy for Comm. John Michael  
Aroostook – Comm. Norman Fournier  
Cumberland – Comm. Steve Gorden  
Hancock – Comm. William Clark  
Kennebec – Comm. George Jabar  
Knox – Comm. Sharyn Pohlman  
Lincoln – Comm. William Blodgett  
Penobscot – Comm. Peter Baldacci  
Piscataquis – Comm. Wayne Erkkinen  
Sagadahoc – Comm. Brian Hobart  
Waldo – Comm. Betty Johnson  
Washington – Comm. Chris Gardner  
York – Comm. Richard Dutremble

#### DIRECTORS ABSENT:

Androscoggin – Comm. John Michael  
Oxford – Comm. Steven Merrill  
Somerset – Comm. Newell Graf

#### OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer  
MARP – Registrar Kathleen Ayers  
MCCA Risk Pool - Manager Malcolm Ulmer  
MCCA - Admin. Lauren Haven  
MSA – Sheriff Ken Mason  
Piscataquis – Manager Mike Williams  
Verrill Dana – Lobbyists Clara McConnell and Jim Cohen

2. Approval of the Agenda

President Steve Gorden asked if there were any additions to the agenda. Comm. Hobart **moved** to approve the agenda as presented. The motion was **seconded** by Comm. Blodgett, and the motion **passed** with no objections.

3. Consent Agenda: Additions, Changes or Deletions?

- a. Approval of the Minutes
- b. Administrative Reports:
  - i. Finance:
    - 1. Financial Report - Lauren Haven
    - 2. Treasurer - Norm Fournier

President Steve Gorden requested a motion to move the consent agenda. Comm. Fournier **moved** to approve the consent agenda which included the minutes, the financial report and the Treasurer's report. Comm. Hobart **seconded** the motion, and it was **passed** with no further comments.

4. Reports & Presentations:

- a. Legislative Policy Report – Brian Hobart, Chair
  - i. Legislative Update, James Cohen, Verrill Dana

MCCA lobbyist James Cohen reported on the progress of preparations for the forum with the gubernatorial candidates planned for the MCCA/MSA meeting on September 14<sup>th</sup>. Questions were being developed and would not be announced ahead of time. Steve said attendees should be prepared with more questions in case time allowed for Q&A with the group. Jim said he had been asked to serve as moderator for the forum and accepted the role.

Mr. Cohen reported on the meeting with the Maine State Police (MSP), MCCA and the Sheriffs. More light was shed on the history of rural patrol. It was acknowledged that there were fewer hours assigned to rural patrol now that more specialty units are being maintained. There have been changes in the workplace, number of hours worked, and programs to manage. It was not disputed that MSP is providing less coverage. Jim pointed out it's important to remember where each group is coming from. MSP positions are not elected unlike the Sheriffs and County Commissioners who need to consider more carefully what their constituents want. Also, Commissioners need to consider the budget more than the other two groups.

Comm. Hobart said it was a learning experience. Commissioners sign the checks but are not necessarily experts on law enforcement. As an organization, we need to support MSA as much as we can. Comm. Gorden agreed. He said he had notes from the meeting which highlighted that MSP had no positions added to rural patrol since the 1970's. They pointed out the legislature is part of the puzzle. Asked if they could have a meeting with all the groups involved. They were hesitant, but we've got to discuss it openly if we're going to have a chance to solve the problem. We also need clarity about language. The Legislature would likely vote to have sheriffs provide the service but not if it effects the finances. Comm. Hobart pointed out Chiefs are not elected and need to be more careful about what they say. Comm. Fournier was impressed with the information presented at the meeting; and left with the impression they would be willing to meet

with any of the groups. It was very eye opening. Jim obtained the 2018 MSP capacity report which stated there were 78 less troopers in 2018. If we're going to get traction, we need to get together and join forces with MSP, MSA, and bring in MMA when we're ready. Admin. Scott Ferguson said he had a report showing MSP funding steadily increased over the years although they might not be using the money for rural patrol. He said he would share this report.

1. Dates by which proposed legislation needs to be submitted(?)

The date is undetermined, but likely to be in the last two weeks of December.

b. Administrative Report – Lauren

Administrator Lauren Haven reported that MCCA's work on the audit was complete. The auditors at RHR Smith are waiting for their quality control department to review their work on the 2020-2021 audit before they send the reports to us.

c. Treasurer's Comments - Norm Fournier

2020/2021 Audit Report, RHR Smith and Company (if available)

d. Officer Reports: President Reports:

i. September 14th: Training Day – RSVP and Update

President Gorden explained the details for the scheduled conference day on September 14<sup>th</sup> which will be in person at the Senator Inn in Augusta. He mentioned Comm. Liberty from the Department of Corrections will be speaking in the afternoon about integrating jail requirements. This led to a brief discussion about the jail bill changing the way payments are disbursed from lump sum payments to quarterly payments. This change presents an issue for some jails because the money is needed up front to pay for operational expenses. Additionally, there are several steps that need to be completed for the funding to be released. For example, the money is tied to CRAS reporting. President Gorden said we should bring this topic up again later.

5. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information:

a. MSA, b. MARP, c. MACCAM, d. Others

MARP - Probate Register Kathy Ayers reported there was a lack of attorneys in guardian cases. There are statutory deadlines that must be met. Part of the problem is the pay scale. The rate that needs to be paid is \$80, and even at that rate, there are not enough attorneys willing to do the work. Policies and procedures around *ex parte* emergency guardianships were likely to be part of the problem. For example, if someone is hospitalized there might be a need for an emergency guardianship. There need to be two full hearings in a very short amount of time which is an issue, especially for smaller counties that don't pay as much as the standard \$80 rate. Comm. Gorden asked if Ms. Ayers would gather the information into a report so we could work on developing a solution. Jim Cohen mentioned the \$80 is a moving target. That figure was not necessarily going to be enough and there needed to be a plan to increase the rate as the number changes to stay competitive.

MACCAM – Carrie Kipfer reported the association hadn't met since the last MCCA meeting.

Admin. Scott Ferguson said he received an update on County Jail funding distributions for FY23 from Mitchell Boynton, the Service Center Director of the Department of Admin and Financial Services at the Corrections Service Center. Community corrections paperwork was required to be submitted prior to the release of the county jail payments. Mr. Boynton was understaffed by two positions and was in the middle of crunching budget numbers. However, he said he would try to work on county jail payments by the end of the week.

6. Other Business
7. Adjournment

Comm. Steve Gorden asked if there were other comments for the good of the organization. Hearing none, President Gorden invited a motion to adjourn at approximately 10:55 a.m. Comm. Erkinen made the motion seconded by Comm. Hobart, and the motion to adjourn was approved.

Respectfully submitted,



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MCCA Administrator, Lauren Haven

Attested:

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MCCA Secretary-Treasurer, Norman Fournier

# MAINE COUNTY COMMISSIONERS ASSOCIATION

## August 2022 Financial Report

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Attached please find the financial reports for the month of August 2022. The Balance Sheet shows the total assets and liabilities at \$162,905.35. This amount includes \$12,459.90 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in August totaled \$14,224.58, and \$4.18 was credited to the checking account. The credit was from the accrued interest on the checking account. The debits were from normal operating expenses during the month along with a couple of the usual monthly payments from July that cleared in August.

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: September 2022

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Norman Fournier, Secretary-Treasurer

**Maine County Commissioners Association**  
**Balance Sheet (accrual)**  
**As of August 31, 2022**

	<b>August 2022</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000-00 · Bank and Cash Accounts</b>	
1010-00 · MCCA Checking-Savings Bank	175,520.45
1020-00 · Money Market Account	12,459.90
1030-00 · Petty Cash Account	200.00
<b>Total 1000-00 · Bank and Cash Accounts</b>	<u>188,180.35</u>
<b>Total Checking/Savings</b>	188,180.35
<b>Other Current Assets</b>	
1120-00 · Pass Through	-25,275.00
<b>Total Other Current Assets</b>	<u>-25,275.00</u>
<b>Total Current Assets</b>	<u>162,905.35</u>
<b>TOTAL ASSETS</b>	<u><u>162,905.35</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000-00 · Accounts Payable	-45.94
<b>Total Accounts Payable</b>	<u>-45.94</u>
<b>Other Current Liabilities</b>	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	292.24
2130-00 · Employee Health Insurance Contr	5.08
<b>Total 2100-00 · Other Current Liabilities</b>	<u>297.32</u>
<b>Total Other Current Liabilities</b>	<u>297.32</u>
<b>Total Current Liabilities</b>	<u>251.38</u>
<b>Total Liabilities</b>	251.38
<b>Equity</b>	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
<b>Total 3000-00 · Equity Accounts</b>	<u>-86,023.06</u>
3100-00 · Earnings	215,470.47
Net Income	33,206.56
<b>Total Equity</b>	<u>162,653.97</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>162,905.35</u></u>

**Maine County Commissioners Association**  
**Reconciliation Summary**  
1020-00 - Money Market Account, Period Ending 08/18/22

	<b>August 2022</b>
<b>Beginning Balance</b>	<u>12,459.37</u>
<b>Cleared Transactions</b>	
<b>Deposits and Credits - 1 item</b>	0.53
<b>Total Cleared Transactions</b>	<u>0.53</u>
<b>Cleared Balance</b>	<u><u>12,459.90</u></u>
<b>Register Balance as of 08/18/22</b>	12,459.90
<b>Ending Balance</b>	12,459.90



**Maine County Commissioners Association  
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/31/22

	<u>August 2022</u>
<b>Beginning Balance</b>	172,659.37
<b>Cleared Transactions</b>	
Checks and Payments - 15 items	-14,224.58
Deposits and Credits - 1 item	4.18
<b>Total Cleared Transactions</b>	<u>-14,220.40</u>
<b>Cleared Balance</b>	<u><u>158,438.97</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 5 items	-8,193.52
Deposits and Credits - 1 item	25,275.00
<b>Total Uncleared Transactions</b>	<u>17,081.48</u>
<b>Register Balance as of 08/31/22</b>	<u><u>175,520.45</u></u>
<b>Ending Balance</b>	175,520.45

**Maine County Commissioners Association  
Reconciliation Detail**

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/31/22

	Type	Date	Name	Amount	Balance
<b>Beginning Balance</b>					<b>172,659.37</b>
<b>Cleared Transactions</b>					
<b>Checks and Payments - 15 items</b>					
	Bill Pmt -Check	7/28	Verrill	-5,000.00	-5,000.00
	Bill Pmt -Check	7/28	Camden National Bank	-263.28	-5,263.28
	Bill Pmt -Check	7/28	Haven, Lauren	-140.60	-5,403.88
	Bill Pmt -Check	8/2	Spectrum Business/TWC	-167.95	-5,571.83
	Bill Pmt -Check	8/5	Bangor Payroll	-1,033.18	-6,605.01
	Bill Pmt -Check	8/12	Bangor Payroll	-1,033.18	-7,638.19
	Bill Pmt -Check	8/13	MainePERS	-808.89	-8,447.08
	Bill Pmt -Check	8/13	Spectrum Business/TWC	-197.11	-8,644.19
	Bill Pmt -Check	8/13	Technology Solutions	-100.00	-8,744.19
	Bill Pmt -Check	8/13	Liberty Mutual Insurance	-64.00	-8,808.19
	Bill Pmt -Check	8/19	Bangor Payroll	-1,033.18	-9,841.37
	Bill Pmt -Check	8/26	Bangor Payroll	-2,262.29	-12,103.66
	Bill Pmt -Check	8/29	RHR Smith & Company_	-1,500.00	-13,603.66
	Bill Pmt -Check	8/29	US Bank	-398.93	-14,002.59
	Bill Pmt -Check	8/29	Camden National Bank	-221.99	-14,224.58
<b>Total Checks and Payments</b>				<b>-14,224.58</b>	<b>-14,224.58</b>
<b>Deposits and Credits - 1 item</b>					
	Deposit	8/31		4.18	4.18
<b>Total Deposits and Credits</b>				<b>4.18</b>	<b>4.18</b>
<b>Total Cleared Transactions</b>				<b>-14,220.40</b>	<b>-14,220.40</b>
<b>Cleared Balance</b>				<b>-14,220.40</b>	<b>158,438.97</b>
<b>Uncleared Transactions</b>					
<b>Checks and Payments - 5 items</b>					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	7/28	Maine Farm Bureau	-1,497.17	-1,597.17
	Bill Pmt -Check	8/29	Verrill	-5,000.00	-6,597.17
	Bill Pmt -Check	8/29	Maine Farm Bureau	-1,497.17	-8,094.34
	Bill Pmt -Check	8/29	Haven, Lauren	-99.18	-8,193.52
<b>Total Checks and Payments</b>				<b>-8,193.52</b>	<b>-8,193.52</b>
<b>Deposits and Credits - 1 item</b>					
	General Journal	2/7		25,275.00	25,275.00
<b>Total Deposits and Credits</b>				<b>25,275.00</b>	<b>25,275.00</b>
<b>Total Uncleared Transactions</b>				<b>17,081.48</b>	<b>17,081.48</b>
<b>Register Balance as of 08/31/22</b>				<b>2,861.08</b>	<b>175,520.45</b>
<b>Ending Balance</b>				<b>2,861.08</b>	<b>175,520.45</b>

**Maine County Commissioners Association**  
**Profit & Loss Budget vs. Actual**  
 January through August 2022

Accrual Basis	Budget 2022	August 2022	Jan - Aug 2022	\$ Over Budget	% of Budget
<b>Income</b>					
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	
<b>Total 4100-00 · Convention Income</b>	<b>45,400</b>			<b>-45,400</b>	
4300-00 · Dues	151,321		151,321		100%
4400-00 · Other Income	7,000		6,127	-873	88%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	5	42	-58	42%
4920-00 · Transfer in from Fund Balance	5,240			-5,240	
<b>Total Income</b>	<b>233,624</b>	<b>5</b>	<b>157,490</b>	<b>-76,134</b>	<b>67%</b>
<b>Gross Profit</b>	<b>233,624</b>	<b>5</b>	<b>157,490</b>	<b>-76,134</b>	<b>67%</b>
<b>Expense</b>					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	148	1,232	-768	62%
5030-00 · FICA	4,152	304	2,615	-1,537	63%
5040-00 · MainePERS Contributions	4,342	444	2,958	-1,384	68%
5050-00 · Salary-Administrator	54,275	4,175	35,755	-18,520	66%
<b>Total 5000-00 · Payroll Expenses</b>	<b>64,769</b>	<b>5,071</b>	<b>42,560</b>	<b>-22,209</b>	<b>66%</b>
5100-00 · Insurance					
5110-00 · Health Insurance	11,415	1,027	8,232	-3,183	72%
5120-00 · Commercial, Crime, D&O Ins	2,100	64	1,909	-191	91%
5130-00 · Workers Comp	550		177	-373	32%
5140-00 · Unemployment Comp Ins	350		131	-219	37%
<b>Total 5100-00 · Insurance</b>	<b>14,415</b>	<b>1,091</b>	<b>10,449</b>	<b>-3,966</b>	<b>72%</b>
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		1,417	917	283%
6013-00 · Financial Audit	5,000	1,500	3,300	-1,700	66%
<b>Total 6010-00 · Prof. Services</b>	<b>5,500</b>	<b>1,500</b>	<b>4,717</b>	<b>-783</b>	<b>86%</b>
6030-00 · Lobbying	60,400	5,000	40,500	-19,900	67%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465			-5,465	
<b>Total 6040-00 · NACO Expenses</b>	<b>5,465</b>			<b>-5,465</b>	
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500			-6,500	

Accrual Basis	Budget 2022	August 2022	Jan - Aug 2022	\$ Over Budget	% of Budget
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	
<b>Total 6110-00 · Convention Expense</b>	<b>40,200</b>			<b>-40,200</b>	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
<b>Total 6140-00 · Copies-Printing</b>	<b>100</b>		<b>100</b>		<b>100%</b>
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		357	57	119%
6152-00 · IT Services	1,800	112	896	-904	50%
6153-00 · Photocopier Lease	4,700	399	3,191	-1,509	68%
6154-00 · Printer & Supplies	500	66	98	-402	20%
6156-00 · Other	400			-400	
<b>Total 6150-00 · Equipment - Office</b>	<b>7,700</b>	<b>577</b>	<b>4,542</b>	<b>-3,158</b>	<b>59%</b>
6160-00 · Fees	100		53	-47	53%
6170-00 · Meeting Expense					
6172-00 · County Officials' Workshop	5,000			-5,000	
6173-00 · Monthly	2,600		224	-2,376	9%
6175-00 · Meetings - Other	2,000			-2,000	
<b>Total 6170-00 · Meeting Expense</b>	<b>9,600</b>		<b>224</b>	<b>-9,376</b>	<b>2%</b>
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,497	17,966	-1,034	95%
6215-00 · Postage-Shipping	200		169	-31	85%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	500	24	195	-305	39%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	600	-300	67%
6243-00 · Phone, Fax & Internet	2,500	197	1,419	-1,081	57%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	<b>3,400</b>	<b>272</b>	<b>2,019</b>	<b>-1,381</b>	<b>59%</b>
6250-00 · Website	200	144	164	-36	82%
6260-00 · Contingency	500			-500	
<b>Total Expense</b>	<b>233,624</b>	<b>15,176</b>	<b>124,283</b>	<b>-109,341</b>	<b>53%</b>

# Maine County Commissioners Association Expenses by Vendor Detail

09/09/2022

August 2022

Accrual Basis

	Type	Date	Memo	Account	Amount	Balance
<b>Bangor Payroll</b>						
	Bill	08/05/2022	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	1,043.75
	Bill	08/05/2022	Taxes	5030-00 · FICA	76.06	1,119.81
	Bill	08/05/2022	Processing fee	5020-00 · Payroll Fees	36.00	1,155.81
	Bill	08/12/2022	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	2,199.56
	Bill	08/12/2022	Taxes	5030-00 · FICA	76.06	2,275.62
	Bill	08/12/2022	Processing fee	5020-00 · Payroll Fees	36.00	2,311.62
	Bill	08/19/2022	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	3,355.37
	Bill	08/19/2022	Taxes	5030-00 · FICA	76.06	3,431.43
	Bill	08/19/2022	Processing fee	5020-00 · Payroll Fees	36.00	3,467.43
	Bill	08/26/2022	Office Managers Salary	5050-00 · Salary-Administrator	1,043.75	4,511.18
	Bill	08/26/2022	Taxes	5030-00 · FICA	76.06	4,587.24
	Bill	08/26/2022	Processing fee	5020-00 · Payroll Fees	40.00	4,627.24
	Bill	08/26/2022	ER Health Insurance Contributions	5110-00 · Health Insurance	1,026.83	5,654.07
					<u>5,654.07</u>	<u>5,654.07</u>
<b>Total Bangor Payroll</b>						
<b>Camden National Bank</b>						
	Bill	08/29/2022		6152-00 · IT Services	12.00	12.00
	Bill	08/29/2022		6154-00 · Printer & Supplies	65.99	77.99
	Bill	08/29/2022		6250-00 · Website	144.00	221.99
					<u>221.99</u>	<u>221.99</u>
<b>Total Camden National Bank</b>						
<b>Haven, Lauren</b>						
	Bill	08/29/2022		6241-00 · Cell Phone	75.00	75.00
	Bill	08/29/2022		6235-00 · Supplies	24.18	99.18
					<u>99.18</u>	<u>99.18</u>
<b>Total Haven, Lauren</b>						
<b>Liberty Mutual Insurance</b>						
	Bill	08/12/2022		5120-00 · Commercial, Crime, D&O Ins	64.00	64.00
					<u>64.00</u>	<u>64.00</u>
<b>Total Liberty Mutual Insurance</b>						
<b>Maine Farm Bureau</b>						
	Bill	08/29/2022		6195-00 · Office Space Rental	1,497.17	1,497.17
					<u>1,497.17</u>	<u>1,497.17</u>
<b>Total Maine Farm Bureau</b>						

	Type	Date	Memo	Account	Amount	Balance
<b>MainePERS</b>						
Total MainePERS	Bill	08/12/2022		5040-00 · MainePERS Contributions	443.59	443.59
<b>RHR Smith &amp; Company</b>					443.59	443.59
Total RHR Smith & Company	Bill	08/29/2022	2020/2021 Audit	6013-00 · Financial Audit	1,500.00	1,500.00
<b>Spectrum Business/TWC</b>					1,500.00	1,500.00
Total Spectrum Business/TWC	Bill	08/12/2022		6243-00 · Phone, Fax & Internet	197.11	197.11
<b>Technology Solutions</b>					197.11	197.11
Total Technology Solutions	Bill	08/12/2022		6152-00 · IT Services	100.00	100.00
<b>US Bank</b>					100.00	100.00
Total US Bank	Bill	08/29/2022		6153-00 · Photocopier Lease	398.93	398.93
<b>Verrill</b>					398.93	398.93
Total Verrill	Bill	08/29/2022	Lobbying Services	6032-00 · Lobbying - Contractual	5,000.00	5,000.00
					5,000.00	5,000.00

**Maine County Commissioners Association  
Expenses by Vendor Detail  
August 2022**

	Accrual Basis	Type	Date	Memo	Account	Amount	Balance
<b>Bangor Payroll</b>							
	Bill	08/05/2022	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	1,043.75	
	Bill	08/05/2022	Taxes	5030-00 · FICA	76.06	1,119.81	
	Bill	08/05/2022	Processing fee	5020-00 · Payroll Fees	36.00	1,155.81	
	Bill	08/12/2022	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	2,199.56	
	Bill	08/12/2022	Taxes	5030-00 · FICA	76.06	2,275.62	
	Bill	08/12/2022	Processing fee	5020-00 · Payroll Fees	36.00	2,311.62	
	Bill	08/19/2022	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	3,355.37	
	Bill	08/19/2022	Taxes	5030-00 · FICA	76.06	3,431.43	
	Bill	08/19/2022	Processing fee	5020-00 · Payroll Fees	36.00	3,467.43	
	Bill	08/26/2022	Office Managers Salary	5050-00 · Salary-Administrator	1,043.75	4,511.18	
	Bill	08/26/2022	Taxes	5030-00 · FICA	76.06	4,587.24	
	Bill	08/26/2022	Processing fee	5020-00 · Payroll Fees	40.00	4,627.24	
	Bill	08/26/2022	ER Health Insurance Contributions	5110-00 · Health Insurance	1,026.83	5,654.07	
<b>Total Bangor Payroll</b>					<b>5,654.07</b>	<b>5,654.07</b>	
<b>Camden National Bank</b>							
	Bill	08/29/2022		6152-00 · IT Services	12.00	12.00	
	Bill	08/29/2022		6154-00 · Printer & Supplies	65.99	77.99	
	Bill	08/29/2022		6250-00 · Website	144.00	221.99	
<b>Total Camden National Bank</b>					<b>221.99</b>	<b>221.99</b>	
<b>Haven, Lauren</b>							
	Bill	08/29/2022		6241-00 · Cell Phone	75.00	75.00	
	Bill	08/29/2022		6235-00 · Supplies	24.18	99.18	
<b>Total Haven, Lauren</b>					<b>99.18</b>	<b>99.18</b>	
<b>Liberty Mutual Insurance</b>							
	Bill	08/12/2022		5120-00 · Commercial, Crime, D&O Ins	64.00	64.00	
<b>Total Liberty Mutual Insurance</b>					<b>64.00</b>	<b>64.00</b>	
<b>Maine Farm Bureau</b>							
	Bill	08/29/2022		6195-00 · Office Space Rental	1,497.17	1,497.17	
<b>Total Maine Farm Bureau</b>					<b>1,497.17</b>	<b>1,497.17</b>	

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
<b>MainePERS</b>						
Total MainePERS	Bill	08/12/2022		5040-00 · MainePERS Contributions	443.59	443.59
<b>RHR Smith &amp; Company_</b>						
Total RHR Smith & Company_	Bill	08/29/2022	2020/2021 Audit	6013-00 · Financial Audit	1,500.00	1,500.00
<b>Spectrum Business/TWC</b>						
Total Spectrum Business/TWC	Bill	08/12/2022		6243-00 · Phone, Fax & Internet	197.11	197.11
<b>Technology Solutions</b>						
Total Technology Solutions	Bill	08/12/2022		6152-00 · IT Services	100.00	100.00
<b>US Bank</b>						
Total US Bank	Bill	08/29/2022		6153-00 · Photocopier Lease	398.93	398.93
<b>Verrill</b>						
Total Verrill	Bill	08/29/2022	Lobbying Services	6032-00 · Lobbying - Contractual	5,000.00	5,000.00
					5,000.00	5,000.00



**Maine County Commissioners Association  
Transaction Detail by Account  
August 2022**

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
1000-00 - Bank and Cash Accounts						
1010-00 - MCCA Checking-Savings Bank						
	Bill Pmt -Check	8/2	Spectrum Business/TWC		-167.95	-167.95
	Bill Pmt -Check	8/5	Bangor Payroll	Payroll for week 7/25 to 7/31/22	-1,033.18	-1,201.13
	Bill Pmt -Check	8/12	Bangor Payroll	Payroll for week 8/1-8/7/22	-1,033.18	-2,234.31
	Bill Pmt -Check	8/13	Liberty Mutual Insurance		-64.00	-2,298.31
	Bill Pmt -Check	8/13	MainePERS		-808.89	-3,107.20
	Bill Pmt -Check	8/13	Spectrum Business/TWC		-197.11	-3,304.31
	Bill Pmt -Check	8/13	Technology Solutions		-100.00	-3,404.31
	Bill Pmt -Check	8/19	Bangor Payroll	Payroll for week 8/8-8/14/22	-1,033.18	-4,437.49
	Bill Pmt -Check	8/26	Bangor Payroll	Payroll for week 8/15-8/21/22	-2,262.29	-6,699.78
	Bill Pmt -Check	8/29	Camden National Bank		-221.99	-6,921.77
	Bill Pmt -Check	8/29	RHR Smith & Company	2020/2021 Audit	-1,500.00	-8,421.77
	Bill Pmt -Check	8/29	US Bank		-398.93	-8,820.70
	Bill Pmt -Check	8/29	Verrill		-5,000.00	-13,820.70
	Bill Pmt -Check	8/29	Maine Farm Bureau		-1,497.17	-15,317.87
	Bill Pmt -Check	8/29	Haven, Lauren		-99.18	-15,417.05
	Deposit	8/31		Interest	4.18	-15,412.87
					-15,412.87	-15,412.87
Total 1010-00 - MCCA Checking-Savings Bank					0.53	0.53
1020-00 - Money Market Account					0.53	0.53
Total 1020-00 - Money Market Account					-15,412.34	-15,412.34
Total 1000-00 - Bank and Cash Accounts						
2000-00 - Accounts Payable						
	Bill Pmt -Check	8/2	Spectrum Business/TWC		167.95	167.95
	Bill	8/5	Bangor Payroll	Payroll for week 7/25 to 7/31/22	-1,033.18	-865.23
	Bill Pmt -Check	8/5	Bangor Payroll	Payroll for week 7/25 to 7/31/22	1,033.18	167.95
	Bill	8/12	MainePERS		-808.89	-640.94
	Bill	8/12	Liberty Mutual Insurance		-64.00	-704.94
	Bill	8/12	Spectrum Business/TWC		-197.11	-902.05
	Bill	8/12	Technology Solutions		-100.00	-1,002.05
	Bill	8/12	Bangor Payroll	Payroll for week 8/1-8/7/22	-1,033.18	-2,035.23
	Bill Pmt -Check	8/12	Bangor Payroll	Payroll for week 8/1-8/7/22	1,033.18	-1,002.05
	Bill Pmt -Check	8/13	Liberty Mutual Insurance		64.00	-938.05

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
	Bill Pmt -Check	8/13	MainePERS		808.89	-129.16
	Bill Pmt -Check	8/13	Spectrum Business/TWC		197.11	67.95
	Bill Pmt -Check	8/13	Technology Solutions		100.00	167.95
	Bill	8/19	Bangor Payroll	Payroll for week 8/8-8/14/22	-1,033.18	-865.23
	Bill Pmt -Check	8/19	Bangor Payroll	Payroll for week 8/8-8/14/22	1,033.18	167.95
	Bill	8/26	Bangor Payroll	Payroll for week 8/15-8/21/22	-2,262.29	-2,094.34
	Bill Pmt -Check	8/26	Bangor Payroll	Payroll for week 8/15-8/21/22	2,262.29	167.95
	Bill	8/29	Maine Farm Bureau		-1,497.17	-1,329.22
	Bill	8/29	Haven, Lauren		-99.18	-1,428.40
	Bill	8/29	RHR Smith & Company_	2020/2021 Audit	-1,500.00	-2,928.40
	Bill	8/29	Verrill		-5,000.00	-7,928.40
	Bill	8/29	Camden National Bank		-221.99	-8,150.39
	Bill	8/29	US Bank		-398.93	-8,549.32
	Bill Pmt -Check	8/29	Camden National Bank		221.99	-8,327.33
	Bill Pmt -Check	8/29	RHR Smith & Company_	2020/2021 Audit	1,500.00	-6,827.33
	Bill Pmt -Check	8/29	US Bank		398.93	-6,428.40
	Bill Pmt -Check	8/29	Verrill		5,000.00	-1,428.40
	Bill Pmt -Check	8/29	Maine Farm Bureau		1,497.17	68.77
	Bill Pmt -Check	8/29	Haven, Lauren		99.18	167.95
					167.95	167.95
Total 2000-00 - Accounts Payable						
<b>2100-00 - Other Current Liabilities</b>						
<b>2120-00 - MainePERS Employee Contribution</b>						
	Bill	8/5	Bangor Payroll	Employee Contribution	-73.06	-73.06
	Bill	8/12	MainePERS		365.30	292.24
	Bill	8/12	Bangor Payroll	Employee Contribution	-73.06	219.18
	Bill	8/19	Bangor Payroll	Employee Contribution	-73.06	146.12
	Bill	8/26	Bangor Payroll	EE MEPEERS Retirement Contributions	-73.06	73.06
					73.06	73.06
Total 2120-00 - MainePERS Employee Contribution						
<b>2130-00 - Employee Health Insurance Contr</b>						
	Bill	8/5	Bangor Payroll	EE Health Insurance Contributions	-49.57	-49.57
	Bill	8/12	Bangor Payroll	EE Health Insurance Contributions	-49.57	-99.14
	Bill	8/19	Bangor Payroll	EE Health Insurance Contributions	-49.57	-148.71
	Bill	8/26	Bangor Payroll	EE Health Insurance Contributions	198.28	49.57
	Bill	8/26	Bangor Payroll	EE Health Insurance Contributions	-49.57	0.00
					0.00	0.00
					73.06	73.06
Total 2130-00 - Employee Health Insurance Contr						
Total 2100-00 - Other Current Liabilities						
<b>4810-00 - Interest Earned</b>						

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 4810-00 · Interest Earned	Deposit	8/18		Interest	-0.53	-0.53
<b>5000-00 · Payroll Expenses</b>	Deposit	8/31		Interest	-4.18	-4.71
<b>5020-00 · Payroll Fees</b>					-4.71	-4.71
Total 5020-00 · Payroll Fees					36.00	36.00
<b>5030-00 · FICA</b>					36.00	72.00
	Bill	8/5	Bangor Payroll	Processing fee	36.00	108.00
	Bill	8/12	Bangor Payroll	Processing fee	36.00	148.00
	Bill	8/19	Bangor Payroll	Processing fee	40.00	188.00
	Bill	8/26	Bangor Payroll	Processing fee	148.00	336.00
Total 5030-00 · FICA					148.00	484.00
<b>5040-00 · MainePERS Contributions</b>					76.06	560.06
	Bill	8/5	Bangor Payroll	Taxes	76.06	636.12
	Bill	8/12	Bangor Payroll	Taxes	76.06	712.18
	Bill	8/19	Bangor Payroll	Taxes	76.06	788.24
	Bill	8/26	Bangor Payroll	Taxes	76.06	864.30
Total 5040-00 · MainePERS Contributions					304.24	1,168.54
<b>5050-00 · Salary-Administrator</b>					443.59	1,612.13
	Bill	8/12	MainePERS		443.59	2,055.72
Total 5050-00 · Salary-Administrator					443.59	2,499.31
<b>5100-00 · Insurance</b>					1,043.75	3,543.06
	Bill	8/5	Bangor Payroll	Administrator's Salary	1,043.75	4,586.81
	Bill	8/12	Bangor Payroll	Administrator's Salary	1,043.75	5,630.56
	Bill	8/19	Bangor Payroll	Administrator's Salary	1,043.75	6,674.31
	Bill	8/26	Bangor Payroll	Office Managers Salary	1,043.75	7,718.06
Total 5100-00 · Insurance					4,175.00	11,893.06
<b>5110-00 · Health Insurance</b>					5,070.83	16,963.89
	Bill	8/26	Bangor Payroll	ER Health Insurance Contributions	1,026.83	18,000.00
Total 5110-00 · Health Insurance					1,026.83	19,026.83
<b>5120-00 · Commercial, Crime, D&amp;O Ins</b>					64.00	19,090.83
	Bill	8/12	Liberty Mutual Insurance		64.00	19,154.83
Total 5120-00 · Commercial, Crime, D&O Ins					64.00	19,218.83
<b>6010-00 · Prof. Services</b>					1,500.00	20,718.83
	Bill	8/29	RHR Smith & Company	2020/2021 Audit	1,500.00	22,218.83
<b>6013-00 · Financial Audit</b>						22,218.83

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 6013-00 - Financial Audit					1,500.00	1,500.00
Total 6010-00 - Prof. Services					1,500.00	1,500.00
<b>6030-00 - Lobbying</b>						
<b>6032-00 - Lobbying - Contractual</b>	Bill	8/29	Verrill	Lobbying Services	5,000.00	5,000.00
Total 6032-00 - Lobbying - Contractual					5,000.00	5,000.00
Total 6030-00 - Lobbying					5,000.00	5,000.00
<b>6150-00 - Equipment - Office</b>						
<b>6152-00 - IT Services</b>						
Total 6152-00 - IT Services						
<b>6153-00 - Photocopier Lease</b>	Bill	8/12	Technology Solutions		100.00	100.00
Total 6153-00 - Photocopier Lease					100.00	100.00
<b>6154-00 - Printer &amp; Supplies</b>	Bill	8/29	Camden National Bank		12.00	112.00
Total 6154-00 - Printer & Supplies					12.00	112.00
<b>6195-00 - Office Space Rental</b>	Bill	8/29	US Bank		398.93	398.93
Total 6195-00 - Office Space Rental					398.93	398.93
<b>6235-00 - Supplies</b>	Bill	8/29	Camden National Bank		65.99	65.99
Total 6235-00 - Supplies					65.99	65.99
<b>6240-00 - Telephone, Fax &amp; Internet</b>	Bill	8/29	Maine Farm Bureau		1,497.17	1,497.17
Total 6240-00 - Telephone, Fax & Internet					1,497.17	1,497.17
<b>6241-00 - Cell Phone</b>	Bill	8/29	Haven, Lauren		24.18	24.18
Total 6241-00 - Cell Phone					24.18	24.18
<b>6243-00 - Phone, Fax &amp; Internet</b>	Bill	8/29	Haven, Lauren		75.00	75.00
Total 6243-00 - Phone, Fax & Internet					75.00	75.00
<b>6244-00 - Cell Phone</b>	Bill	8/12	Spectrum Business/TWC		197.11	197.11
Total 6244-00 - Cell Phone					197.11	197.11
<b>6245-00 - Telephone, Fax &amp; Internet</b>	Bill	8/29	Camden National Bank		144.00	144.00
Total 6245-00 - Telephone, Fax & Internet					144.00	144.00
<b>6250-00 - Website</b>	Bill	8/29	Camden National Bank		144.00	144.00
Total 6250-00 - Website					144.00	144.00

**Maine County Commissioners Association**  
**Profit & Loss Prev Year Comparison**  
**August 2022**

Accrual Basis	August 2022	August 2021	\$ Change	% Change
<b>Income</b>				
4810-00 · Interest Earned	4.71	5.17	-0.46	-8.9%
<b>Total Income</b>	4.71	5.17	-0.46	-8.9%
<b>Gross Profit</b>	4.71	5.17	-0.46	-8.9%
<b>Expense</b>				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	148.00	140.00	8.00	5.71%
5030-00 · FICA	304.24	295.32	8.92	3.02%
5040-00 · MainePERS Contributions	443.59	405.36	38.23	9.43%
5050-00 · Salary-Administrator	4,175.00	4,053.56	121.44	3.0%
<b>Total 5000-00 · Payroll Expenses</b>	5,070.83	4,894.24	176.59	3.61%
5100-00 · Insurance				
5110-00 · Health Insurance	1,026.83	1,006.70	20.13	2.0%
5120-00 · Commercial, Crime, D&O Ins	64.00	59.00	5.00	8.48%
<b>Total 5100-00 · Insurance</b>	1,090.83	1,065.70	25.13	2.36%
6010-00 · Prof. Services				
6013-00 · Financial Audit	1,500.00	0.00	1,500.00	100.0%
<b>Total 6010-00 · Prof. Services</b>	1,500.00	0.00	1,500.00	100.0%
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	5,000.00	4,500.00	500.00	11.11%
<b>Total 6030-00 · Lobbying</b>	5,000.00	4,500.00	500.00	11.11%
6150-00 · Equipment - Office				
6152-00 · IT Services	112.00	137.00	-25.00	-18.25%
6153-00 · Photocopier Lease	398.93	387.96	10.97	2.83%
6154-00 · Printer & Supplies	65.99	0.00	65.99	100.0%
<b>Total 6150-00 · Equipment - Office</b>	576.92	524.96	51.96	9.9%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies	24.18	0.00	24.18	100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	197.11	182.00	15.11	8.3%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	272.11	257.00	15.11	5.88%
6250-00 · Website	144.00	144.00	0.00	0.0%
<b>Total Expense</b>	15,176.04	12,883.07	2,292.97	17.8%