

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
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MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors Meeting Agenda

Board of Directors' Meeting
July 13th, 2022, 10:00 am via Zoom

1. **Call to Order:** Roll Call - Phone attendees will be requested to introduce themselves
2. Changes to the Agenda?
3. **Consent Agenda:** (without objection, it will be passed with a single vote)
 - a. Approval of the Minutes
 - b. Administrative Reports:
 - i. Finance:
 1. Financial Report - Lauren Haven
 2. Treasurer - Norm Fournier
4. Reports & Presentations:
 - a. Administrative Report - Lauren
 - i. Legislative Update: **James Cohen, Verrill Dana**
 - b. Officer Reports: President Reports:
 - i. **Proposed Legislation:**
 1. **Funding for Rural Patrol**
 2. **Funding of Public-Safety Answering Points (PSAPs) Call Center Infrastructure:**
propose legislation to assist PSAP's with their capital infrastructure through the Public Utilities Commission's 911 fee
 3. **Hold:**
 - a. Limited Bonding authority for County Capital Maintenance Projects
 - b. Reimbursement for Non-Qualified County Jail Prisoners (i. e. Parolees, etc.)
 - c. Pro-Rata Prisoner Funding of County Jail Capital Costs
5. September 14th: Gubernatorial Candidate Meeting: Please communicate the number of Commissioners attending (Franklin County will be invited.)
6. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information:
 - a. MSA, b. MARP, c. MACCAM, d. Others
7. Other Business
8. **Adjournment.**

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MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors Meeting Minutes

Board of Directors' Meeting
June 8th, 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:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Comm. William Clark
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Don Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Manager Mike Williams proxy for 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

DIRECTORS ABSENT:

Androscoggin – Comm. John Michael
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Piscataquis – Comm. Wayne Erkkinen
Somerset – Comm. Newell Graf

OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer
MARP – Registrar Kathleen Ayers
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
Penobscot – Admin. Erika Honey
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. He said he had another appointment to add to the list. Admin. Dawn DiBlasi said there was a Department of Labor issue she would like to talk about at some point during the meeting. Comm. Gorden said he would remember to come back to it. Comm. Blodgett **moved to approve the agenda with the addition of an appointment for the 'An Act To Establish the Maine Abandoned and Discontinued Roads Commission'. The motion was **seconded** by Comm. Hobart, 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. Hobart **moved to approve the consent agenda which included the minutes, the financial report and the Treasurer's report.** Admin. Don Durrah **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

Ms. McConnell guided the group through the list of newly passed bills that will affect counties. Some of the following discussion included:

LD 775 (HP 580) "An Act To Include within the Definitions of 'Public Employee' and 'Judicial Employee' Those Who Have Been Employed for Less Than 6 Months".

LD 853 (HP 621) "An Act To Increase the Fees Paid to Sheriffs and Their Deputies for Service of Civil Process Documents" Funding was attached to the bill. The state will pay half of the fees.

LD 965 (HP 711) "An Act Concerning Nondisclosure Agreements in Employment". This bill dictates what can be done within the agreement and what can be covered. Nothing can be retroactive.

LD 1513 (HP 1121) "An Act To Require the Maintenance of a Discontinued Public Road That Provides the Sole Access to One or More Residences". The title was changed to "An Act To Establish the Maine Abandoned and Discontinued Roads Commission". There is a position on the commission for a county government representative. The abandoned road issue has been taken up several times over the years with no progress made. Comm. Gardner said this is a real issue in Washington County. Jim noted this would not be a rule-making body. Comm. Gorden said directors could recommend a county representative to fill the appointment.

LD 1654 (HP 1225) "An Act To Stabilize State Funding for County Corrections".

Legislation should be written to help triage mental health in jails.

We could try to increase funding from the state to the unorganized territories.

Legislation regarding non-prisoner detention and re-incarceration for parole violations.

A bill to keep a greater percentage of the transfer tax money counties collect.

Jim Cohen said he was sent a couple of other issues, one of which was mandatory probate court, and the other was to clarify the definition of a State sanctioned prisoner. Steve said he believed MSA will bring the latter bill forth.

Comm. Gorden said we will need to narrow down the list and then debate them.

b. Administrative Report – Lauren

Ms. Haven reported that all the documentation had been submitted, and the final stages of the 2020-2021 audit should be completed before the July meeting. The auditor's opinion may be available at that time, and a representative from RHR Smith may attend the board meeting to discuss their findings and answer any questions. If not, someone will come to the August meeting.

c. Treasurer's Comments - Norm Fournier

Comm. Fournier said all was well with the state of the MCCA finances.

i. Officer Reports: President Reports: MCCA Reps (Ratification)

1. County Corrections Professional Standards Council: Norm Fournier, Steve Gorden
2. EMS Blue Ribbon Committee: Carrie Kipfer
3. Ems 911 MPUC Committee: Don Durrah
4. Archive Advisory Board: Greg Zinser
5. GEO Library Board: (Walter Anderson?)
6. County and Municipal Detention Facility Advisory Committee: Chris Gardner

Comm. Gorden stated that Sheriff Dale Lancaster recommended Steve be the chair of the County Corrections Professional Standards Council and asked him to accept. Steve asked Norm Fournier to join with him. Steve recommended Walt Anderson for the GEO Library Board. He was formerly the state geologist and created the board years before. Additionally, he understands what counties need and will represent us well.

PB motion to approve the appointments as shown on the DD 2nd Richard Clark Zinser spelling – Steve – slate is ratified. Comm. Baldacci **moved** to approve the appointments as listed in the agenda. Comm. Clark **seconded the motion** with one noted spelling correction, and the motion **passed**.

ii. September: Educational Session, Tentative - Political Candidates, State Department Head

President Gorden said the training would occur in Augusta on September 14th. Attendees would need to RSVP early so Lauren can plan accordingly. The gubernatorial candidates might have approximately a half an hour each.

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

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

Probate Register Kathy Ayers said that LD 1900 (HP 1407) "An Act To Amend the Laws Governing Name Changes" passed and LD 1774 (HP 1325) "An Act Clarifying the Right to Legal Representation for Individuals Subject to Guardianship". The group planned to meet in couple weeks. A representative from vital statistics will be speaking about changes, forms, and submission procedures, etc.

6. Adjournment

Comm. Gorden asked Admin. Dawn DiBlasi to speak about the Department of Labor (DOL) issue. Ms. DiBlasi said there had been a complaint by a jail employee who said he/she was not being paid fairly because they have federal prisoners. The complaint said according to the Contract Work Hours and Safety Standards Act (CWHSSA) the job should be considered a paid night watchman or laborer and estimated \$61,000 was owed. The DOL filed a complaint against Somerset County. However, these are corrections officers and Dawn doesn't believe they fall under this statute. Somerset is being represented by Bernstein Shur, and Dawn thinks all county jails could be affected by this if they rule against Somerset County. She will keep us up to date on future developments. Comm. Baldacci said the Davis-Bacon Act directs the Department of Labor to determine locally prevailing wage rates. CWHSSA is imposed on contracts greater than \$100,000 in value. Labor violations on contracts less than \$100,000 may be captured under the Fair Labor Standards Act.

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 11:23 a.m. Comm. Fournier made the **motion seconded** by Comm. Baldacci, and the **motion to adjourn was approved.**

Respectfully submitted,

MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

June 2022 Financial Report

Attached please find the financial reports for the month of June 2022. The Balance Sheet shows the total assets and liabilities at \$191,640.45. This amount includes \$12,459 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in June totaled \$22,231.87, and \$737.74 was credited to the checking account. The credit was from the accrued interest on the checking account and a quarterly payment from the NACo Public Retirement Program with Nationwide, and the debits were from normal operating expenses during the month as well as a payment for the 2020-2021 audit.

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: July 13, 2022

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of June 30, 2022

	<u>June 2022</u>
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	204,256.63
1020-00 · Money Market Account	12,458.82
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	<u>216,915.45</u>
Total Checking/Savings	216,915.45
Other Current Assets	
1120-00 · Pass Through	-25,275.00
Total Other Current Assets	<u>-25,275.00</u>
Total Current Assets	<u>191,640.45</u>
TOTAL ASSETS	<u><u>191,640.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	<u>-45.94</u>
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	386.18
2130-00 · Employee Health Insurance Contr	52.11
Total 2100-00 · Other Current Liabilities	<u>438.29</u>
Total Other Current Liabilities	<u>438.29</u>
Total Current Liabilities	<u>392.35</u>
Total Liabilities	392.35
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
Total 3000-00 · Equity Accounts	<u>-86,023.06</u>
3100-00 · Earnings	215,470.47
Net Income	<u>61,800.69</u>
Total Equity	<u>191,248.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>191,640.45</u></u>

Maine County Commissioners Association

Reconciliation Detail

1010-00 - MCCA Checking-Savings Bank, Period Ending 06/30/22

	Type	Date	Name	Amount	Balance
Beginning Balance					202,147.93
Cleared Transactions					
Checks and Payments - 18 items					
	Bill Pmt -Check	5/31	Verrill	-5,000.00	-5,000.00
	Bill Pmt -Check	5/31	Maine Farm Bureau	-1,497.17	-6,497.17
	Bill Pmt -Check	5/31	Haven, Lauren	-75.00	-6,572.17
	Bill Pmt -Check	6/3	Bangor Payroll	-1,027.90	-7,600.07
	Bill Pmt -Check	6/10	Bangor Payroll	-1,027.96	-8,628.03
	Bill Pmt -Check	6/14	RHR Smith & Company_	-1,800.00	-10,428.03
	Bill Pmt -Check	6/14	Macomber Farr & Whitten	-940.00	-11,368.03
	Bill Pmt -Check	6/14	MainePERS	-647.12	-12,015.15
	Bill Pmt -Check	6/14	Spectrum Business/TWC	-167.95	-12,183.10
	Bill Pmt -Check	6/14	Eastern Alliance	-138.00	-12,321.10
	Bill Pmt -Check	6/14	Technology Solutions	-100.00	-12,421.10
	Bill Pmt -Check	6/14	Liberty Mutual Insurance	-59.00	-12,480.10
	Bill Pmt -Check	6/17	Bangor Payroll	-1,027.96	-13,508.06
	Bill Pmt -Check	6/23	Verrill	-5,000.00	-18,508.06
	Bill Pmt -Check	6/23	US Bank	-398.93	-18,906.99
	Bill Pmt -Check	6/23	Camden National Bank	-32.17	-18,939.16
	Bill Pmt -Check	6/24	Bangor Payroll	-2,259.53	-21,198.69
	Bill Pmt -Check	6/30	Bangor Payroll	-1,033.18	-22,231.87
				-22,231.87	-22,231.87
Deposits and Credits - 2 items					
	Deposit	6/23	NACo Public Employee Benefits LLC	733.00	733.00
	Deposit	6/30		4.74	737.74
				737.74	737.74
Total Checks and Payments				-21,494.13	-21,494.13
Total Deposits and Credits					
Total Cleared Transactions				-21,494.13	-21,494.13
Cleared Balance				-21,494.13	180,653.80
Uncleared Transactions					
Checks and Payments - 3 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	6/23	Maine Farm Bureau	-1,497.17	-1,597.17
	Bill Pmt -Check	6/23	Haven, Lauren	-75.00	-1,672.17
				-1,672.17	-1,672.17
Total Checks and Payments				-1,672.17	-1,672.17
Deposits and Credits - 1 item					
	General Journal	2/7		25,275.00	25,275.00
				25,275.00	25,275.00
Total Deposits and Credits				25,275.00	25,275.00
Total Uncleared Transactions				23,602.83	23,602.83
Register Balance as of 06/30/22				2,108.70	204,256.63
Ending Balance				2,108.70	204,256.63

Maine County Commissioners Association
Reconciliation Summary
 1010-00 · MCCA Checking-Savings Bank, Period Ending 06/30/22

	<u>June 2022</u>
Beginning Balance	202,147.93
Cleared Transactions	
Checks and Payments - 18 items	-22,231.87
Deposits and Credits - 2 items	737.74
Total Cleared Transactions	<u>-21,494.13</u>
Cleared Balance	<u>180,653.80</u>
Uncleared Transactions	
Checks and Payments - 3 items	-1,672.17
Deposits and Credits - 1 item	25,275.00
Total Uncleared Transactions	<u>23,602.83</u>
Register Balance as of 06/30/22	<u>204,256.63</u>
Ending Balance	204,256.63

Maine County Commissioners Association
Reconciliation Summary
 1020-00 · Money Market Account, Period Ending 06/16/22

	June 2022
Beginning Balance	<u>12,458.33</u>
Cleared Transactions	
Deposits and Credits - 1 item	0.49
Total Cleared Transactions	<u>0.49</u>
Cleared Balance	<u>12,458.82</u>
Register Balance as of 06/16/22	12,458.82
Ending Balance	12,458.82

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

Accrual Basis	2022 Budget	June 2022	Jan - Jun 2022	\$ 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	151,321		151,321		100%
4400-00 · Other Income	7,000	733	5,936	-1,064	85%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	5	32	-68	32%
4920-00 · Transfer in from Fund Balance	5,240			-5,240	
Total Income	233,624	738	157,289	-76,335	67%
Gross Profit	233,624	738	157,289	-76,335	67%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	189	936	-1,064	47%
5030-00 · FICA	4,152	380	2,002	-2,150	48%
5040-00 · MainePERS Contributions	4,342	334	2,180	-2,162	50%
5050-00 · Salary-Administrator	54,275	5,219	27,405	-26,870	50%
Total 5000-00 · Payroll Expenses	64,769	6,122	32,523	-32,246	50%
5100-00 · Insurance					
5110-00 · Health Insurance	11,415	1,024	6,178	-5,237	54%
5120-00 · Commercial, Crime, D&O Ins	2,100	999	1,786	-314	85%
5130-00 · Workers Comp	550	138	177	-373	32%
5140-00 · Unemployment Comp Ins	350		131	-219	37%
Total 5100-00 · Insurance	14,415	2,161	8,272	-6,143	57%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		1,417	917	283%
6013-00 · Financial Audit	5,000	1,800	1,800	-3,200	36%
Total 6010-00 · Prof. Services	5,500	1,800	3,217	-2,283	58%
6030-00 · Lobbying	60,400	5,000	30,500	-29,900	50%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465			-5,465	
Total 6040-00 · NACO Expenses	5,465			-5,465	
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	2022 Budget	June 2022	Jan - Jun 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	
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	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,800	112	672	-1,128	37%
6153-00 · Photocopier Lease	4,700	399	2,394	-2,306	51%
6154-00 · Printer & Supplies	500		32	-468	6%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,700	511	3,203	-4,497	42%
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		159	-2,441	6%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	9,600		159	-9,441	2%
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,497	14,972	-4,028	79%
6215-00 · Postage-Shipping	200		169	-31	85%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	500		171	-329	34%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	450	-450	50%
6243-00 · Phone, Fax & Internet	2,500	168	1,054	-1,446	42%
Total 6240-00 · Telephone, Fax & Internet	3,400	243	1,504	-1,896	44%
6250-00 · Website	200	20	20	-180	10%
6260-00 · Contingency	500			-500	
Total Expense	233,624	17,354	95,488	-138,136	41%

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

	Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Bangor Payroll							
		Bill	6/3	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	1,043.75
		Bill	6/3	Taxes	5030-00 · FICA	76.00	1,119.75
		Bill	6/3	Processing fee	5020-00 · Payroll Fees	36.00	1,155.75
		Bill	6/10	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	2,199.50
		Bill	6/10	Taxes	5030-00 · FICA	76.06	2,275.56
		Bill	6/10	Processing fee	5020-00 · Payroll Fees	36.00	2,311.56
		Bill	6/17	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	3,355.31
		Bill	6/17	Taxes	5030-00 · FICA	76.06	3,431.37
		Bill	6/17	Processing fee	5020-00 · Payroll Fees	36.00	3,467.37
		Bill	6/24	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	4,511.12
		Bill	6/24	Taxes	5030-00 · FICA	76.06	4,587.18
		Bill	6/24	Processing fee	5020-00 · Payroll Fees	45.00	4,632.18
		Bill	6/24	ER Health Insurance Contributions	5110-00 · Health Insurance	1,024.29	5,656.47
		Bill	6/30	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	6,700.22
		Bill	6/30	Taxes	5030-00 · FICA	76.06	6,776.28
		Bill	6/30	Processing fee	5020-00 · Payroll Fees	36.00	6,812.28
						6,812.28	6,812.28
Total Bangor Payroll							
Camden National Bank							
		Bill	6/23		6152-00 · IT Services	12.00	12.00
		Bill	6/23		6250-00 · Website	20.17	32.17
						32.17	32.17
Total Camden National Bank							
Eastern Alliance							
		Bill	6/14		5130-00 · Workers Comp	138.00	138.00
						138.00	138.00
Total Eastern Alliance							
Haven, Lauren							
		Bill	6/23		6241-00 · Cell Phone	75.00	75.00
						75.00	75.00
Total Haven, Lauren							
Liberty Mutual Insurance							
		Bill	6/14		5120-00 · Commercial, Crime, D&O Ins	59.00	59.00
						59.00	59.00

	Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Total Liberty Mutual Insurance Macomber Farr & Whitten		Bill	6/14	Crime Insurance	5120-00 · Commercial, Crime, D&O Ins	59.00	59.00
Total Macomber Farr & Whitten Maine Farm Bureau		Bill	6/23		6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau MainePERS		Bill	6/14		5040-00 · MainePERS Contributions	334.00	334.00
Total MainePERS NACo Public Employee Benefits LLC		Deposit	6/23	Deposit	4400-00 · Other Income	-733.00	-733.00
Total NACo Public Employee Benefits LLC RHR Smith & Company		Bill	6/14	2020/2021 Audit	6013-00 · Financial Audit	1,800.00	1,800.00
Total RHR Smith & Company Spectrum Business/TWC		Bill	6/14		6243-00 · Phone, Fax & Internet	167.95	167.95
Total Spectrum Business/TWC Technology Solutions		Bill	6/14		6152-00 · IT Services	100.00	100.00
Total Technology Solutions US Bank		Bill	6/23		6153-00 · Photocopier Lease	398.93	398.93
Total US Bank Verrill		Bill	6/23	Lobbying Services	6032-00 · Lobbying - Contractual	5,000.00	5,000.00
Total Verrill TOTAL						16,621.50	16,621.50

Maine County Commissioners Association
Transaction Detail by Account
 June 2022

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank	Bill Pmt -Check	6/3	Bangor Payroll	Payroll for week 5/23 to 5/29/22	-1,027.90	-1,027.90
	Bill Pmt -Check	6/10	Bangor Payroll	Payroll for week 5/30 to 6/5/22	-1,027.96	-2,055.86
	Bill Pmt -Check	6/14	Liberty Mutual Insurance		-59.00	-2,114.86
	Bill Pmt -Check	6/14	MainePERS		-647.12	-2,761.98
	Bill Pmt -Check	6/14	Spectrum Business/TWC		-167.95	-2,929.93
	Bill Pmt -Check	6/14	Technology Solutions		-100.00	-3,029.93
	Bill Pmt -Check	6/14	Macomber Farr & Whitten		-940.00	-3,969.93
	Bill Pmt -Check	6/14	Eastern Alliance		-138.00	-4,107.93
	Bill Pmt -Check	6/14	RHR Smith & Company_	2020/2021 Audit	-1,800.00	-5,907.93
	Bill Pmt -Check	6/17	Bangor Payroll	Payroll for week 6/6 to 6/12/22	-1,027.96	-6,935.89
	Bill Pmt -Check	6/23	Camden National Bank		-32.17	-6,968.06
	Bill Pmt -Check	6/23	US Bank		-398.93	-7,366.99
	Bill Pmt -Check	6/23	Verrill		-5,000.00	-12,366.99
	Bill Pmt -Check	6/23	Maine Farm Bureau		-1,497.17	-13,864.16
	Bill Pmt -Check	6/23	Haven, Lauren		-75.00	-13,939.16
	Deposit	6/23	NACo Public Employee Benefits LLC	Deposit	733.00	-13,206.16
	Bill Pmt -Check	6/24	Bangor Payroll	Payroll for week 6/13 to 6/19/22	-2,259.53	-15,465.69
	Bill Pmt -Check	6/30	Bangor Payroll	Payroll for week 6/20 to 6/26/22	-1,033.18	-16,498.87
	Deposit	6/30		Interest	4.74	-16,494.13
					-16,494.13	-16,494.13
Total 1010-00 · MCCA Checking-Savings Bank					0.49	0.49
1020-00 · Money Market Account					0.49	0.49
Total 1020-00 · Money Market Account					-16,493.64	-16,493.64
Total 1000-00 · Bank and Cash Accounts						
2000-00 · Accounts Payable	Bill	6/3	Bangor Payroll	Payroll for week 5/23 to 5/29/22	-1,027.90	-1,027.90
	Bill Pmt -Check	6/3	Bangor Payroll	Payroll for week 5/23 to 5/29/22	1,027.90	0.00
	Bill	6/10	Bangor Payroll	Payroll for week 5/30 to 6/5/22	-1,027.96	-1,027.96
	Bill Pmt -Check	6/10	Bangor Payroll	Payroll for week 5/30 to 6/5/22	1,027.96	0.00
	Bill	6/14	MainePERS		-647.12	-647.12
	Bill	6/14	Liberty Mutual Insurance		-59.00	-706.12

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
	Bill	6/14	Macomber Farr & Whitten		-940.00	-1,646.12
	Bill	6/14	Eastern Alliance		-138.00	-1,784.12
	Bill	6/14	RHR Smith & Company_	2020/2021 Audit	-1,800.00	-3,584.12
	Bill	6/14	Spectrum Business/TWC		-167.95	-3,752.07
	Bill	6/14	Technology Solutions		-100.00	-3,852.07
	Bill	6/14	Liberty Mutual Insurance		59.00	-3,793.07
	Bill	6/14	MainePERS		647.12	-3,145.95
	Bill	6/14	Spectrum Business/TWC		167.95	-2,978.00
	Bill	6/14	Technology Solutions		100.00	-2,878.00
	Bill	6/14	Macomber Farr & Whitten		940.00	-1,938.00
	Bill	6/14	Eastern Alliance		138.00	-1,800.00
	Bill	6/14	RHR Smith & Company_	2020/2021 Audit	1,800.00	0.00
	Bill	6/17	Bangor Payroll	Payroll for week 6/6 to 6/12/22	-1,027.96	-1,027.96
	Bill	6/17	Bangor Payroll	Payroll for week 6/6 to 6/12/22	1,027.96	0.00
	Bill	6/23	Maine Farm Bureau		-1,497.17	-1,497.17
	Bill	6/23	Haven, Lauren		-75.00	-1,572.17
	Bill	6/23	Verrill		-5,000.00	-6,572.17
	Bill	6/23	Camden National Bank		-32.17	-6,604.34
	Bill	6/23	US Bank		-398.93	-7,003.27
	Bill	6/23	Camden National Bank		32.17	-6,971.10
	Bill	6/23	US Bank		398.93	-6,572.17
	Bill	6/23	Verrill		5,000.00	-1,572.17
	Bill	6/23	Maine Farm Bureau		1,497.17	-75.00
	Bill	6/23	Haven, Lauren		75.00	0.00
	Bill	6/24	Bangor Payroll	Payroll for week 6/13 to 6/19/22	-2,259.53	-2,259.53
	Bill	6/24	Bangor Payroll	Payroll for week 6/13 to 6/19/22	2,259.53	0.00
	Bill	6/30	Bangor Payroll	Payroll for week 6/20 to 6/26/22	-1,033.18	-1,033.18
	Bill	6/30	Bangor Payroll	Payroll for week 6/20 to 6/26/22	1,033.18	0.00
					0.00	0.00
Total 2000-00 - Accounts Payable						
2100-00 - Other Current Liabilities						
2120-00 - MainePERS Employee Contribution						
	Bill	6/3	Bangor Payroll	Employee Contribution	-78.28	-78.28
	Bill	6/10	Bangor Payroll	Employee Contribution	-78.28	-156.56
	Bill	6/14	MainePERS		313.12	156.56
	Bill	6/17	Bangor Payroll	Employee Contribution	-78.28	78.28
	Bill	6/24	Bangor Payroll	EE MEPEERS Retirement Contributions	-78.28	0.00

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 2120-00 - MainePERS Employee Contribution	Bill	6/30	Bangor Payroll	Employee Contribution	-73.06	-73.06
2130-00 - Employee Health Insurance Contr					-73.06	-73.06
	Bill	6/3	Bangor Payroll	EE Health Insurance Contributions	-49.57	-49.57
	Bill	6/10	Bangor Payroll	EE Health Insurance Contributions	-49.57	-99.14
	Bill	6/17	Bangor Payroll	EE Health Insurance Contributions	-49.57	-148.71
	Bill	6/24	Bangor Payroll	EE Health Insurance Contributions	195.74	47.03
	Bill	6/24	Bangor Payroll	EE Health Insurance Contributions	-47.03	0.00
	Bill	6/30	Bangor Payroll	EE Health Insurance Contributions	-49.57	-49.57
Total 2130-00 - Employee Health Insurance Contr					-49.57	-49.57
Total 2100-00 - Other Current Liabilities					-122.63	-122.63
4000-00 - Other Income						
Total 4400-00 - Other Income	Deposit	6/23	NACo Public Employee Benefits LLC	Deposit	+733.00	-733.00
4810-00 - Interest Earned					-733.00	-733.00
Total 4810-00 - Interest Earned	Deposit	6/16		Interest	-0.49	-0.49
5000-00 - Payroll Expenses	Deposit	6/30		Interest	-4.74	-5.23
5020-00 - Payroll Fees					-5.23	-5.23
Total 5020-00 - Payroll Fees	Bill	6/3	Bangor Payroll	Processing fee	36.00	36.00
5030-00 - FICA	Bill	6/10	Bangor Payroll	Processing fee	36.00	72.00
	Bill	6/17	Bangor Payroll	Processing fee	36.00	108.00
	Bill	6/24	Bangor Payroll	Processing fee	45.00	153.00
	Bill	6/30	Bangor Payroll	Processing fee	36.00	189.00
Total 5030-00 - FICA					189.00	189.00
	Bill	6/3	Bangor Payroll	Taxes	76.00	76.00
	Bill	6/10	Bangor Payroll	Taxes	76.06	152.06
	Bill	6/17	Bangor Payroll	Taxes	76.06	228.12
	Bill	6/24	Bangor Payroll	Taxes	76.06	304.18
	Bill	6/30	Bangor Payroll	Taxes	76.06	380.24
Total 5030-00 - FICA					380.24	380.24
5040-00 - MainePERS Contributions						
Total 5040-00 - MainePERS Contributions	Bill	6/14	MainePERS		334.00	334.00
					334.00	334.00

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
5050-00 · Salary-Administrator						
	Bill	6/3	Bangor Payroll	Administrator's Salary	1,043.75	1,043.75
	Bill	6/10	Bangor Payroll	Administrator's Salary	1,043.75	2,087.50
	Bill	6/17	Bangor Payroll	Administrator's Salary	1,043.75	3,131.25
	Bill	6/24	Bangor Payroll	Administrator's Salary	1,043.75	4,175.00
	Bill	6/30	Bangor Payroll	Administrator's Salary	1,043.75	5,218.75
Total 5050-00 · Salary-Administrator					<u>5,218.75</u>	<u>5,218.75</u>
Total 5000-00 · Payroll Expenses					<u>6,121.99</u>	<u>6,121.99</u>
5100-00 · Insurance						
5110-00 · Health Insurance						
Total 5110-00 · Health Insurance	Bill	6/24	Bangor Payroll	ER Health Insurance Contributions	1,024.29	1,024.29
5120-00 · Commercial, Crime, D&O Ins						
Total 5120-00 · Commercial, Crime, D&O Ins					<u>1,024.29</u>	<u>1,024.29</u>
5130-00 · Workers Comp						
Total 5130-00 · Workers Comp	Bill	6/14	Liberty Mutual Insurance		59.00	59.00
Total 5100-00 · Insurance	Bill	6/14	Macomber Farr & Whitten	Crime Insurance	940.00	999.00
6010-00 · Prof. Services						
6013-00 · Financial Audit						
Total 6013-00 · Financial Audit	Bill	6/14	Eastern Alliance		138.00	138.00
Total 6010-00 · Prof. Services					<u>138.00</u>	<u>138.00</u>
6030-00 · Lobbying						
6032-00 · Lobbying - Contractual						
Total 6032-00 · Lobbying - Contractual	Bill	6/14	RHR Smith & Company_	2020/2021 Audit	1,800.00	1,800.00
Total 6030-00 · Lobbying					<u>1,800.00</u>	<u>1,800.00</u>
6033-00 · Lobbying - Contractual						
Total 6033-00 · Lobbying - Contractual	Bill	6/23	Verrill	Lobbying Services	1,800.00	1,800.00
Total 6030-00 · Lobbying					<u>5,000.00</u>	<u>5,000.00</u>
6150-00 · Equipment - Office						
6152-00 · IT Services						
Total 6152-00 · IT Services	Bill	6/14	Technology Solutions		100.00	100.00
6153-00 · Photocopier Lease						
Total 6153-00 · Photocopier Lease	Bill	6/23	Camden National Bank		12.00	112.00
					<u>112.00</u>	<u>112.00</u>

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 6153-00 - Photocopier Lease	Bill	6/23	US Bank		398.93	398.93
Total 6150-00 - Equipment - Office					398.93	398.93
6195-00 - Office Space Rental					510.93	510.93
Total 6195-00 - Office Space Rental	Bill	6/23	Maine Farm Bureau		1,497.17	1,497.17
6240-00 - Telephone, Fax & Internet					1,497.17	1,497.17
6241-00 - Cell Phone						
Total 6241-00 - Cell Phone	Bill	6/23	Haven, Lauren		75.00	75.00
6243-00 - Phone, Fax & Internet					75.00	75.00
Total 6243-00 - Phone, Fax & Internet	Bill	6/14	Spectrum Business/TWC		167.95	167.95
Total 6240-00 - Telephone, Fax & Internet					167.95	167.95
6250-00 - Website					242.95	242.95
Total 6250-00 - Website	Bill	6/23	Camden National Bank		20.17	20.17
					20.17	20.17

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
June 2022

Accrual Basis	June 2022	June 2021	\$ Change	% Change
Income				
4400-00 · Other Income	733.00	52.20	680.80	1,304.22%
4810-00 · Interest Earned	5.23	5.40	-0.17	-3.15%
Total Income	738.23	57.60	680.63	1,181.65%
Gross Profit	738.23	57.60	680.63	1,181.65%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	189.00	144.00	45.00	31.25%
5030-00 · FICA	380.24	295.38	84.86	28.73%
5040-00 · MainePERS Contributions	334.00	308.07	25.93	8.42%
5050-00 · Salary-Administrator	5,218.75	4,053.56	1,165.19	28.75%
Total 5000-00 · Payroll Expenses	6,121.99	4,801.01	1,320.98	27.52%
5100-00 · Insurance				
5110-00 · Health Insurance	1,024.29	1,006.70	17.59	1.75%
5120-00 · Commercial, Crime, D&O Ins	999.00	1,448.16	-449.16	-31.02%
5130-00 · Workers Comp	138.00	149.00	-11.00	-7.38%
Total 5100-00 · Insurance	2,161.29	2,603.86	-442.57	-17.0%
6010-00 · Prof. Services				
6013-00 · Financial Audit	1,800.00	1,500.00	300.00	20.0%
Total 6010-00 · Prof. Services	1,800.00	1,500.00	300.00	20.0%
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	5,000.00	4,500.00	500.00	11.11%
Total 6030-00 · Lobbying	5,000.00	4,500.00	500.00	11.11%
6040-00 · NACO Expenses				
6041-00 · Conferences	0.00	515.00	-515.00	-100.0%
Total 6040-00 · NACO Expenses	0.00	515.00	-515.00	-100.0%
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	0.00	363.92	-363.92	-100.0%
Total 6150-00 · Equipment - Office	510.93	888.88	-377.95	-42.52%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	167.95	443.00	-275.05	-62.09%
Total 6240-00 · Telephone, Fax & Internet	242.95	518.00	-275.05	-53.1%
6250-00 · Website	20.17	0.00	20.17	100.0%
Total Expense	17,354.50	16,823.92	530.58	3.15%