

M.C.C.A.

Richard Dutremble, President
York County

Norm Fournier, Vice President
Aroostook County

George Jabar, Secretary-Treasurer
Kennebec County

Stephen Gorden, Past President
Cumberland County

William Blodgett, Emeritus
Lincoln County



4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecontinies.org

Lauren Haven
Administrator

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda April 10th, 2024 at 10:00 am via Zoom

1. Call to Order
2. Consent Agenda:
 - 2.1. Approval of the Agenda
 - 2.2. Approval of the Minutes
 - 2.3. Financial Reports: Lauren Haven
3. Officer Reports:
 - 3.1. Secretary/Treasurer, George Jabar
 - 3.2. Vice President, Norm Fournier
 - 3.3. President Report, Richard Dutremble
4. Standing Committee Reports:
 - 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman
 - 4.2. Convention Planning Committee: Lauren Haven
 - 4.3. Legislative Policy Committee: Steve Gorden, Chair
 - 4.3.1. James Cohen, Verrill Dana
 - Legislative Update
 - Next Steps
5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

March 13th, 2024 at 10:00 am via Zoom

1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:05 am.

DIRECTORS PRESENT:

Aroostook – William Dobbins proxy for Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Franklin – Admin. Amy Bernard proxy for Comm. Bob Carlton
Kennebec – Comm. George Jabar
Lincoln – Admin. Carrie Kipfer proxy for Comm. William Blodgett
Penobscot – Comm. Peter Baldacci
Piscataquis – Manager Mike Williams proxy for Comm. Paul Davis
Sagadahoc – Comm. Charles Crosby
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Aroostook – Comm. Norman Fournier
Franklin – Comm. Bob Carlton
Hancock – Comm. John Wombacher
Knox – Comm. Sharyn Pohlman
Oxford – Comm. Steven Merrill
Piscataquis – Comm. Paul Davis

OTHERS PRESENT:

MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
MSA – Sheriff Ken Mason
Penobscot – Comm. Andre Cushing
Penobscot – Admin. Scott Adkins
Sagadahoc – Admin. Amber Jones
Verrill Dana – Lobbyists Jim Cohen and Brody Haverly-Johndro

2. Consent Agenda:

- 2.1. Approval of the Agenda
- 2.2. Approval of the Minutes
- 2.3. Financial Reports: Lauren Haven

Comm. Baldacci moved to approve the consent agenda, seconded by Comm. Gardner, and the motion passed with no opposition.

3. Officer Reports:

- 3.1. Secretary/Treasurer, George Jabar

Admin. Lauren Haven spoke on behalf of comm. Jabar reporting that a purchase requisition had been processed to buy a Meeting Owl like the one that had been used at the annual meeting. The cost would be a little over a thousand dollars.

- 3.2. Vice President, Norm Fournier
- 3.3. President Report, Richard Dutremble

4. Standing Committee Reports:

- 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman

NACo representative Peter Baldacci reported that he and Comm. Pohlman had both attended the Legislative Conference in February in Washington DC. Highlights included opportunities for engagement with fellow county leaders and our federal partners. President Biden spoke to the group about his county background and the many improvements made during his administration. There were many conversations at the conference about AI generative intelligence in which the technology gets “smarter” as more and more data is gathered and it essentially “learns” more things. The discussions involved how to take advantage of good things the AI technology has to offer while working to prevent any negative impact that might come with it. A committee was formed to investigate how AI could impact counties. The federal Medicaid statute was a topic of discussion and the limits which prohibit federal reimbursement for care provided in psychiatric or other residential treatment facilities with more than 16 beds, defined as Institutions for Mental Diseases (IMDs). In jails, this limit is four beds. The effects of these limitations can be seen on the streets. There was an initiative to push congress to review the data and consider increasing this number. ARPA was also discussed with respect to the funding and allocation deadline of December 31st, 2024. A couple of take-aways were that if a contractor was not complying, counties can switch companies. ARPA can pay for legal and auditing services. It can pay for substance abuse treatment programs and the building of crisis triage centers. Several counties are preparing to do that. Maine will be able to monitor the progress as the project is being tested in other states. There were resources being made available with case studies. NACo is growing with 85% of all US counties having joined as association members. A NACo partnership was made with SAVI to assist public employees having trouble with student loan debt. They educate employees on the best options available.

4.2. Convention Planning Committee (CPC): Lauren Haven

Admin. Lauren Haven reported that the CPC had met on March 1st and they accepted the proposal from Sugarloaf for the 2024 convention as the Samoset proposal was not within the MCCA budget. The Sugarloaf contract had been included in the agenda packet. The dates agreed upon for the conference were September 24th to the 26th. These were weekdays as the price for the conference was going to be significantly lower than it would be if the event was scheduled during the weekend. The committee planned to visit the venue in April to meet with the event coordinators and do a walk through of the facility.

4.3. Legislative Policy Committee (LPC): Steve Gorden, Chair

4.3.1. James Cohen, Verrill Dana

- Legislative Update
- Next Steps

LPC Chair, Steve Gorden reported that things were winding down in the Legislature. Comm. Gorden asked Lobbyist Jim Cohen to update the group on legislative activities. Mr. Cohen reported that the supplemental budget committee meetings were completed. The three elements of the budget we were focusing on were as follows:

Funding for indigent legal representation. This involved defense services in which the case proceedings would move much more quickly once the defendant has obtained legal representation. That spoke to one of our goals which was to reduce pretrial time. Comm. Baldacci said we should support the new bill aimed at ensuring a person's Sixth Amendment right to a speedy trial in the Maine judicial system. LD 1771, An Act Regarding Speedy Trials, would set limits on the amount of time that can elapse between a defendant's arraignment and the start of their trial. Inadequate court staffing was an issue continually causing delays. *Comm. Baldacci moved to support LD 1771 seconded by Comm. Gardner and the motion passed.*

Supplemental Jail Funding: There was four million set aside in the supplemental budget for MAT (medically assisted treatment) in jails which had been unfunded up to this point. However, the four million wasn't enough as counties spent \$7.85 million and this didn't address the jail budget shortfalls. Furthermore, it was unclear whether these funds would be annual for the MAT program ongoing. It could turn out to be another area in which jails would need to fight for funding every year. The group talked about injections as an alternative method for treatment as it reduced bullying in the jails. Other inmates would not be able to get access to it, but it was more expensive. The MAT program is approved for opioid funds, so counties could look at reimbursement from the settlement. It was on the list of approved programs which might allow counties to stretch these funds. We would need to gather more information.

Rural Patrol: LD 2109 was the emergency bill MCCA was supporting that would return Maine State Police (MSP) rural patrol services to 2020 staffing levels. The Criminal Justice and Public Safety

Committee (CJPS) reported it out and was supporting the bill. It was still on the Appropriations table. The final language states there will be an additional 32 positions in the budget to help fund rural patrol. The Transportation Committee and the CJPS supported (2 opposed), but the majority strongly supported the bill. There were many questions posed on Monday. MSP Comm. Sauschuck said the bill would reduce thousands of hours of overtime annually. The most important thing was for county representatives to keep in touch with legislators to keep these issues top of mind. Every communication will help.

Comm. Gardner raised concerns that the funds would go unspent at the end of the year and the money would then be used for another pet project instead. Comm. Baldacci asked if it was approved, would we be able to hold MSP to their call sharing agreements? Mr. Cohen said we would need to question the Appropriations Committee because the legal language is unclear. There is a difference between honoring the agreement fully and honoring the agreement with less capacity. Comm. Baldacci said it would have some value if MSP must hold to the existing agreements.

5. Association Reports - MACCAM, MARP, MRODA, MSA, others.

MSA: The group was reminded about the upcoming MSA conference the following week at the Samoset Resort on March 20th and 21st.

6. Adjournment

President Dutremble *invited a motion to adjourn at approximately 11:55 a.m. Comm. Gardner made the motion, seconded by Comm. Gorden, and the motion to adjourn was approved.*

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

MAINE COUNTY COMMISSIONERS ASSOCIATION

March 2024 Financial Report

Attached please find the financial reports for the month of March 2024. The Balance Sheet shows the total assets and liabilities at \$269,885.11. This amount includes \$12,469.75 from the money market account MCCA established for MainePERS employer contributions. It also includes the NACo dues collected for the state of Maine. These funds show in the pass-through account and should be withdrawn in April.

Debits to the bank account in March totaled \$15,729.16, and \$44,950.46 was credited to the checking account. The credits were from membership dues, directory ads and accrued interest on the checking account. The debits in March were from normal operating expenses during the month as well as the deposit for our convention at Sugarloaf this fall. In the first quarter of 2024, we have spent 21 percent of the annual budget and received 68% of the budgeted income for the year.

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 let me know if you would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Administrator

Maine County Commissioners Association

Balance Sheet (accrual)

As of March 31, 2024

	March 2024
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	282,623.61
1020-00 · Money Market Account	12,469.75
1030-00 · Petty Cash Account	200.00
1000-00 · Bank and Cash Accounts - Other	855.75
Total 1000-00 · Bank and Cash Accounts	<u>296,149.11</u>
Total Checking/Savings	296,149.11
Accounts Receivable	
1300-00 · Receivables	402.00
Total Accounts Receivable	<u>402.00</u>
Other Current Assets	
1120-00 · Pass Through	-26,666.00
Total Other Current Assets	<u>-26,666.00</u>
Total Current Assets	<u>269,885.11</u>
TOTAL ASSETS	<u>269,885.11</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	405.19
2130-00 · Employee Health Insurance Contr	10.16
Total 2100-00 · Other Current Liabilities	<u>415.35</u>
Total Other Current Liabilities	<u>415.35</u>
Total Current Liabilities	<u>369.41</u>
Total Liabilities	369.41
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	231,605.26
Net Income	<u>123,933.50</u>
Total Equity	<u>269,515.70</u>
TOTAL LIABILITIES & EQUITY	<u>269,885.11</u>

**Maine County Commissioners Association
Reconciliation Summary**

1020-00 · Money Market Account, Period Ending 03/17/24

	March 2024
Beginning Balance	12,469.22
Cleared Transactions	
Deposits and Credits - 1 item	0.53
Total Cleared Transactions	<u>0.53</u>
Cleared Balance	<u>12,469.75</u>
Register Balance as of 03/17/24	12,469.75
Ending Balance	12,469.75

**Maine County Commissioners Association
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 03/31/24

	March 2024
Beginning Balance	<u>262,914.35</u>
Cleared Transactions	
Checks and Payments - 15 items	-15,729.16
Deposits and Credits - 5 items	<u>44,950.46</u>
Total Cleared Transactions	<u>29,221.30</u>
Cleared Balance	<u><u>292,135.65</u></u>
Uncleared Transactions	
Checks and Payments - 7 items	-10,528.14
Deposits and Credits - 4 items	<u>1,016.10</u>
Total Uncleared Transactions	<u>-9,512.04</u>
Register Balance as of 03/31/24	<u><u>282,623.61</u></u>
Ending Balance	282,623.61

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 03/31/24

	Type	Date	Name	Amount	Balance
Beginning Balance					262,914.35
Cleared Transactions					
Checks and Payments - 15 items					
	Bill Pmt -Check	2/28	Verrill	-5,625.00	-5,625.00
	Bill Pmt -Check	2/28	Maine Farm Bureau	-1,497.17	-7,122.17
	Bill Pmt -Check	2/28	Haven, Lauren	-75.00	-7,197.17
	Bill Pmt -Check	2/28	Camden National Bank	-67.55	-7,264.72
	Bill Pmt -Check	3/8	Bangor Payroll	-1,152.33	-8,417.05
	Bill Pmt -Check	3/13	Sugarloaf Mountain Corporation	-1,000.00	-9,417.05
	Bill Pmt -Check	3/13	MainePERS	-734.05	-10,151.10
	Bill Pmt -Check	3/13	Spectrum Business/TWC	-129.97	-10,281.07
	Bill Pmt -Check	3/13	Technology Solutions	-100.00	-10,381.07
	Bill Pmt -Check	3/13	Liberty Mutual Insurance	-63.83	-10,444.90
	Bill Pmt -Check	3/13	Google LLC	-12.00	-10,456.90
	Bill Pmt -Check	3/15	Bangor Payroll	-1,152.33	-11,609.23
	Bill Pmt -Check	3/22	Bangor Payroll	-1,152.33	-12,761.56
	Bill Pmt -Check	3/28	US Bank	-424.25	-13,185.81
	Bill Pmt -Check	3/29	Bangor Payroll	-2,543.35	-15,729.16
Total Checks and Payments				-15,729.16	-15,729.16
Deposits and Credits - 5 items					
	Deposit	3/4		31,088.00	31,088.00
	Deposit	3/5	NACo Public Employee Benefits LLC	59.59	31,147.59
	Deposit	3/12	NACo	57.50	31,205.09
	Deposit	3/13		13,738.00	44,943.09
	Deposit	3/31		7.37	44,950.46
Total Deposits and Credits				44,950.46	44,950.46
Total Cleared Transactions				29,221.30	29,221.30
Cleared Balance				29,221.30	292,135.65
Uncleared Transactions					
Checks and Payments - 7 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	3/28	Verrill	-6,250.00	-6,350.00
	Bill Pmt -Check	3/28	Maine Farm Bureau	-1,557.05	-7,907.05
	Bill Pmt -Check	3/28	Knox County Treasurer	-1,333.74	-9,240.79
	Bill Pmt -Check	3/28	Penobscot County Treasurer	-836.11	-10,076.90
	Bill Pmt -Check	3/28	Camden National Bank	-376.24	-10,453.14
	Bill Pmt -Check	3/28	Haven, Lauren	-75.00	-10,528.14
Total Checks and Payments				-10,528.14	-10,528.14
Deposits and Credits - 4 items					
	Deposit	9/11	Square	199.86	199.86
	Deposit	9/11	Square	210.27	410.13
	Deposit	9/13	Square	18.97	429.10
	Deposit	9/25	National Association of Counties	587.00	1,016.10
Total Deposits and Credits				1,016.10	1,016.10

	Type	Date	Name	Amount	Balance
Total Uncleared Transactions				-9,512.04	-9,512.04
Register Balance as of 03/31/24				19,709.26	282,623.61
Ending Balance				19,709.26	282,623.61

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
 January through March 2024

Accrual Basis	2024 Budget	March 2024	Jan - Mar 2024	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	350			-350	
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	45,350			-45,350	
4300-00 · Dues	173,082		173,083	1	100%
4400-00 · Other Income	8,000	117	3,904	-4,096	49%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	25,026			-25,026	
4810-00 · Interest Earned	100	8	19	-81	19%
4920-00 · Transfer in from Fund Balance	6,758			-6,758	
Total Income	258,816	125	177,006	-81,810	68%
Gross Profit	258,816	125	177,006	-81,810	68%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	161	511	-1,489	26%
5030-00 · FICA	4,443	343	1,107	-3,336	25%
5040-00 · MainePERS Contributions	5,376	413	1,324	-4,052	25%
5050-00 · Salary-Administrator	60,397	4,646	15,099	-45,298	25%
Total 5000-00 · Payroll Expenses	72,216	5,564	18,041	-54,175	25%
5100-00 · Insurance					
5110-00 · Health Insurance	13,750	1,119	3,190	-10,560	23%
5120-00 · Commercial, Crime, D&O Ins	2,675	64	191	-2,484	7%
5130-00 · Workers Comp	450			-450	
5140-00 · Unemployment Comp Ins	300			-300	
Total 5100-00 · Insurance	17,175	1,182	3,381	-13,794	20%
6010-00 · Prof. Services					
6012-00 · Legal & Public Relations Svcs	5,500			-5,500	
6013-00 · Financial Audit	3,500		1,000	-2,500	29%
Total 6010-00 · Prof. Services	9,000		1,000	-8,000	11%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	68,300	6,250	17,500	-50,800	26%
Total 6030-00 · Lobbying	68,300		17,500	-50,800	26%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,000	2,170	2,170	-3,830	36%

Accrual Basis	2024 Budget	March 2024	Jan - Mar 2024	\$ Over Budget	% of Budget
Total 6040-00 · NACO Expenses	6,000	2,170	2,170	-3,830	36%
6050-00 · Education and Training	500			-500	
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	4,000			-4,000	
6114-00 · MCCA Staff Registration Expense	600			-600	
6118-00 · Meeting Exp.	35,000	1,000	1,000	-34,000	3%
6121-00 · Supplies	450			-450	
6124-00 · Commissioner Retirement Plaques	300			-300	
Total 6110-00 · Convention Expense	40,350	1,000	1,000	-39,350	2%
6140-00 · Copies-Printing					
6142-00 · Directory	150	141	141	-9	94%
Total 6140-00 · Copies-Printing	150	141	141	-9	94%
6145-00 · Dues Expense	625		675	50	108%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	1,500	117	141	-1,359	9%
6152-00 · IT Services	1,800	112	336	-1,464	19%
6153-00 · Photocopier Lease	5,000	424	1,273	-3,727	25%
6154-00 · Printer & Supplies	550			-550	
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	9,250	654	1,750	-7,500	19%
6160-00 · Fees	100	22	22	-78	22%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	3,000		1,852	-1,148	62%
6172-00 · County Officials' Workshop	4,000			-4,000	
6173-00 · Monthly	2,000			-2,000	
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	11,000		1,852	-9,148	17%
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,557	4,551	-14,449	24%
6215-00 · Postage-Shipping	300	68	68	-232	23%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400	27	256	-144	64%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	225	-675	25%
6243-00 · Phone, Fax & Internet	2,500	130	440	-2,060	18%
Total 6240-00 · Telephone, Fax & Internet	3,400	205	665	-2,735	20%
6250-00 · Website	200			-200	
6260-00 · Contingency	500			-500	
Total Expense	258,816	18,841	53,072	-205,744	21%

Maine County Commissioners Association

Expenses by Vendor Detail

March 2024

Accrual Basis	Type	Date	Account	Amount	Balance
Bangor Payroll					
	Bill	3/8	5050-00 · Salary-Administrator	1,161.48	1,161.48
	Bill	3/8	5030-00 · FICA	84.88	1,246.36
	Bill	3/8	5020-00 · Payroll Fees	38.00	1,284.36
	Bill	3/15	5050-00 · Salary-Administrator	1,161.48	2,445.84
	Bill	3/15	5030-00 · FICA	84.88	2,530.72
	Bill	3/15	5020-00 · Payroll Fees	38.00	2,568.72
	Bill	3/22	5050-00 · Salary-Administrator	1,161.48	3,730.20
	Bill	3/22	5030-00 · FICA	84.88	3,815.08
	Bill	3/22	5020-00 · Payroll Fees	38.00	3,853.08
	Bill	3/29	5050-00 · Salary-Administrator	1,161.48	5,014.56
	Bill	3/29	5030-00 · FICA	88.85	5,103.41
	Bill	3/29	5020-00 · Payroll Fees	47.00	5,150.41
	Bill	3/29	5110-00 · Health Insurance	1,118.60	6,269.01
Total Bangor Payroll				6,269.01	6,269.01
Camden National Bank					
	Bill	3/28	6152-00 · IT Services	12.00	12.00
	Bill	3/28	6235-00 · Supplies	27.22	39.22
	Bill	3/28	6160-00 · Fees	22.27	61.49
	Bill	3/28	6215-00 · Postage-Shipping	68.00	129.49
	Bill	3/28	6142-00 · Directory	141.26	270.75
	Bill	3/28	6151-00 · Computer Hardware & Software	105.49	376.24
Total Camden National Bank				376.24	376.24
Google LLC					
	Bill	3/13	6151-00 · Computer Hardware & Software	12.00	12.00
Total Google LLC				12.00	12.00
Haven, Lauren					
	Bill	3/28	6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren				75.00	75.00
Knox County Treasurer					
	Bill	3/28	6041-00 · Conferences	1,333.74	1,333.74
Total Knox County Treasurer				1,333.74	1,333.74
Liberty Mutual Insurance					
	Bill	3/13	5120-00 · Commercial, Crime, D&O Ins	63.83	63.83
Total Liberty Mutual Insurance				63.83	63.83
Maine Farm Bureau					
	Bill	3/28	6195-00 · Office Space Rental	1,557.05	1,557.05
Total Maine Farm Bureau				1,557.05	1,557.05
MainePERS					
	Bill	3/13	5040-00 · MainePERS Contributions	413.49	413.49
Total MainePERS				413.49	413.49
NACo					
	Deposit	3/12	4400-00 · Other Income	-57.50	-57.50
Total NACo				-57.50	-57.50
NACo Public Employee Benefits LLC					

Accrual Basis	Type	Date	Account	Amount	Balance
	Deposit	3/5	4400-00 · Other Income	-59.59	-59.59
Total NACo Public Employee Benefits LLC				-59.59	-59.59
Penobscot County Treasurer					
	Bill	3/28	6041-00 · Conferences	836.11	836.11
Total Penobscot County Treasurer				836.11	836.11
Spectrum Business/TWC					
	Bill	3/13	6243-00 · Phone, Fax & Internet	129.97	129.97
Total Spectrum Business/TWC				129.97	129.97
Sugarloaf Mountain Corporation					
	Bill	3/13	6118-00 · Meeting Exp.	1,000.00	1,000.00
Total Sugarloaf Mountain Corporation				1,000.00	1,000.00
Technology Solutions					
	Bill	3/13	6152-00 · IT Services	100.00	100.00
Total Technology Solutions				100.00	100.00
US Bank					
	Bill	3/28	6153-00 · Photocopier Lease	424.25	424.25
Total US Bank				424.25	424.25
Verrill					
	Bill	3/28	6032-00 · Lobbying - Contractual	6,250.00	6,250.00
Total Verrill				6,250.00	6,250.00
TOTAL				18,723.60	18,723.60

Maine County Commissioners Association

Transaction Detail by Account

March 2024

Accrual Basis	Type	Date	Name	Amount	Balance
1000-00 · Bank and Cash Accounts					
1010-00 · MCCA Checking-Savings Bank					
	Deposit	3/4		31,088.00	31,088.00
	Deposit	3/5	NACo Public Employee Benefits LLC	59.59	31,147.59
	Bill Pmt -Check	3/8	Bangor Payroll	-1,152.33	29,995.26
	Deposit	3/12	NACo	57.50	30,052.76
	Bill Pmt -Check	3/13	Google LLC	-12.00	30,040.76
	Bill Pmt -Check	3/13	Liberty Mutual Insurance	-63.83	29,976.93
	Bill Pmt -Check	3/13	MainePERS	-734.05	29,242.88
	Bill Pmt -Check	3/13	Spectrum Business/TWC	-129.97	29,112.91
	Bill Pmt -Check	3/13	Technology Solutions	-100.00	29,012.91
	Bill Pmt -Check	3/13	Sugarloaf Mountain Corporation	-1,000.00	28,012.91
	Deposit	3/13		13,738.00	41,750.91
	Bill Pmt -Check	3/15	Bangor Payroll	-1,152.33	40,598.58
	Bill Pmt -Check	3/22	Bangor Payroll	-1,152.33	39,446.25
	Bill Pmt -Check	3/28	Camden National Bank	-376.24	39,070.01
	Bill Pmt -Check	3/28	US Bank	-424.25	38,645.76
	Bill Pmt -Check	3/28	Verrill	-6,250.00	32,395.76
	Bill Pmt -Check	3/28	Knox County Treasurer	-1,333.74	31,062.02
	Bill Pmt -Check	3/28	Penobscot County Treasurer	-836.11	30,225.91
	Bill Pmt -Check	3/28	Maine Farm Bureau	-1,557.05	28,668.86
	Bill Pmt -Check	3/28	Haven, Lauren	-75.00	28,593.86
	Bill Pmt -Check	3/29	Bangor Payroll	-2,543.35	26,050.51
	Deposit	3/31		7.37	26,057.88
Total 1010-00 · MCCA Checking-Savings Bank				26,057.88	26,057.88
1020-00 · Money Market Account					
	Deposit	3/17		0.53	0.53
Total 1020-00 · Money Market Account				0.53	0.53
Total 1000-00 · Bank and Cash Accounts				26,058.41	26,058.41
1300-00 · Receivables					
	Payment	3/4	Oxford County	-11,246.00	-11,246.00
	Payment	3/4	Piscataquis County	-9,555.00	-20,801.00
	Payment	3/4	Sagadahoc County	-10,287.00	-31,088.00
	Payment	3/13	Kennebec County	-13,738.00	-44,826.00
Total 1300-00 · Receivables				-44,826.00	-44,826.00
1110-00 · Undeposited Funds					
	Payment	3/4	Oxford County	11,246.00	11,246.00
	Payment	3/4	Piscataquis County	9,555.00	20,801.00
	Payment	3/4	Sagadahoc County	10,287.00	31,088.00
	Deposit	3/4	Oxford County	-11,246.00	19,842.00
	Deposit	3/4	Piscataquis County	-9,555.00	10,287.00
	Deposit	3/4	Sagadahoc County	-10,287.00	0.00
	Payment	3/13	Kennebec County	13,738.00	13,738.00
	Deposit	3/13	Kennebec County	-13,738.00	0.00
Total 1110-00 · Undeposited Funds				0.00	0.00
2000-00 · Accounts Payable					
	Bill	3/8	Bangor Payroll	-1,152.33	-1,152.33
	Bill Pmt -Check	3/8	Bangor Payroll	1,152.33	0.00
	Bill	3/13	MainePERS	-734.05	-734.05
	Bill	3/13	Liberty Mutual Insurance	-63.83	-797.88
	Bill	3/13	Technology Solutions	-100.00	-897.88
	Bill	3/13	Google LLC	-12.00	-909.88

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	3/13	Spectrum Business/TWC	-129.97	-1,039.85
	Bill	3/13	Sugarloaf Mountain Corporation	-1,000.00	-2,039.85
	Bill Pmt -Check	3/13	Google LLC	12.00	-2,027.85
	Bill Pmt -Check	3/13	Liberty Mutual Insurance	63.83	-1,964.02
	Bill Pmt -Check	3/13	MainePERS	734.05	-1,229.97
	Bill Pmt -Check	3/13	Spectrum Business/TWC	129.97	-1,100.00
	Bill Pmt -Check	3/13	Technology Solutions	100.00	-1,000.00
	Bill Pmt -Check	3/13	Sugarloaf Mountain Corporation	1,000.00	0.00
	Bill	3/15	Bangor Payroll	-1,152.33	-1,152.33
	Bill Pmt -Check	3/15	Bangor Payroll	1,152.33	0.00
	Bill	3/22	Bangor Payroll	-1,152.33	-1,152.33
	Bill Pmt -Check	3/22	Bangor Payroll	1,152.33	0.00
	Bill	3/28	Verrill	-6,250.00	-6,250.00
	Bill	3/28	Knox County Treasurer	-1,333.74	-7,583.74
	Bill	3/28	Penobscot County Treasurer	-836.11	-8,419.85
	Bill	3/28	Camden National Bank	-376.24	-8,796.09
	Bill	3/28	US Bank	-424.25	-9,220.34
	Bill	3/28	Maine Farm Bureau	-1,557.05	-10,777.39
	Bill	3/28	Haven, Lauren	-75.00	-10,852.39
	Bill Pmt -Check	3/28	Camden National Bank	376.24	-10,476.15
	Bill Pmt -Check	3/28	US Bank	424.25	-10,051.90
	Bill Pmt -Check	3/28	Verrill	6,250.00	-3,801.90
	Bill Pmt -Check	3/28	Knox County Treasurer	1,333.74	-2,468.16
	Bill Pmt -Check	3/28	Penobscot County Treasurer	836.11	-1,632.05
	Bill Pmt -Check	3/28	Maine Farm Bureau	1,557.05	-75.00
	Bill Pmt -Check	3/28	Haven, Lauren	75.00	0.00
	Bill	3/29	Bangor Payroll	-2,543.35	-2,543.35
	Bill Pmt -Check	3/29	Bangor Payroll	2,543.35	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	3/8	Bangor Payroll	-80.14	-80.14
	Bill	3/13	MainePERS	320.56	240.42
	Bill	3/15	Bangor Payroll	-80.14	160.28
	Bill	3/22	Bangor Payroll	-80.14	80.14
	Bill	3/29	Bangor Payroll	-80.14	0.00
Total 2120-00 · MainePERS Employee Contribution				0.00	0.00
2130-00 · Employee Health Insurance Contr					
	Bill	3/8	Bangor Payroll	-51.89	-51.89
	Bill	3/15	Bangor Payroll	-51.89	-103.78
	Bill	3/22	Bangor Payroll	-51.89	-155.67
	Bill	3/29	Bangor Payroll	207.56	51.89
	Bill	3/29	Bangor Payroll	0.00	51.89
Total 2130-00 · Employee Health Insurance Contr				51.89	51.89
Total 2100-00 · Other Current Liabilities				51.89	51.89
4400-00 · Other Income					
	Deposit	3/5	NACo Public Employee Benefits LLC	-59.59	-59.59
	Deposit	3/12	NACo	-57.50	-117.09
Total 4400-00 · Other Income				-117.09	-117.09
4810-00 · Interest Earned					
	Deposit	3/17		-0.53	-0.53
	Deposit	3/31		-7.37	-7.90
Total 4810-00 · Interest Earned				-7.90	-7.90
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	3/8	Bangor Payroll	38.00	38.00
	Bill	3/15	Bangor Payroll	38.00	76.00
	Bill	3/22	Bangor Payroll	38.00	114.00
	Bill	3/29	Bangor Payroll	47.00	161.00
Total 5020-00 · Payroll Fees				161.00	161.00
5030-00 · FICA					
	Bill	3/8	Bangor Payroll	84.88	84.88
	Bill	3/15	Bangor Payroll	84.88	169.76
	Bill	3/22	Bangor Payroll	84.88	254.64
	Bill	3/29	Bangor Payroll	88.85	343.49
Total 5030-00 · FICA				343.49	343.49
5040-00 · MainePERS Contributions					
	Bill	3/13	MainePERS	413.49	413.49
Total 5040-00 · MainePERS Contributions				413.49	413.49
5050-00 · Salary-Administrator					
	Bill	3/8	Bangor Payroll	1,161.48	1,161.48
	Bill	3/15	Bangor Payroll	1,161.48	2,322.96
	Bill	3/22	Bangor Payroll	1,161.48	3,484.44
	Bill	3/29	Bangor Payroll	1,161.48	4,645.92
Total 5050-00 · Salary-Administrator				4,645.92	4,645.92
Total 5000-00 · Payroll Expenses				5,563.90	5,563.90
5100-00 · Insurance					
5110-00 · Health Insurance					
	Bill	3/29	Bangor Payroll	1,118.60	1,118.60
Total 5110-00 · Health Insurance				1,118.60	1,118.60
5120-00 · Commercial, Crime, D&O Ins					
	Bill	3/13	Liberty Mutual Insurance	63.83	63.83
Total 5120-00 · Commercial, Crime, D&O Ins				63.83	63.83
Total 5100-00 · Insurance				1,182.43	1,182.43
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	Bill	3/28	Verrill	6,250.00	6,250.00
Total 6032-00 · Lobbying - Contractual				6,250.00	6,250.00
Total 6030-00 · Lobbying				6,250.00	6,250.00
6040-00 · NACO Expenses					
6041-00 · Conferences					
	Bill	3/28	Knox County Treasurer	1,333.74	1,333.74
	Bill	3/28	Penobscot County Treasurer	836.11	2,169.85
Total 6041-00 · Conferences				2,169.85	2,169.85
Total 6040-00 · NACO Expenses				2,169.85	2,169.85
6110-00 · Convention Expense					
6118-00 · Meeting Exp.					
	Bill	3/13	Sugarloaf Mountain Corporation	1,000.00	1,000.00
Total 6118-00 · Meeting Exp.				1,000.00	1,000.00
Total 6110-00 · Convention Expense				1,000.00	1,000.00
6140-00 · Copies-Printing					
6142-00 · Directory					
	Bill	3/28	Camden National Bank	141.26	141.26
Total 6142-00 · Directory				141.26	141.26
Total 6140-00 · Copies-Printing				141.26	141.26
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
	Bill	3/13	Google LLC	12.00	12.00
	Bill	3/28	Camden National Bank	105.49	117.49

Accrual Basis	Type	Date	Name	Amount	Balance
Total 6151-00 · Computer Hardware & Software				117.49	117.49
6152-00 · IT Services					
	Bill	3/13	Technology Solutions	100.00	100.00
	Bill	3/28	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	Bill	3/28	US Bank	424.25	424.25
Total 6153-00 · Photocopier Lease				424.25	424.25
Total 6150-00 · Equipment - Office				653.74	653.74
6160-00 · Fees					
	Bill	3/28	Camden National Bank	22.27	22.27
Total 6160-00 · Fees				22.27	22.27
6195-00 · Office Space Rental					
	Bill	3/28	Maine Farm Bureau	1,557.05	1,557.05
Total 6195-00 · Office Space Rental				1,557.05	1,557.05
6215-00 · Postage-Shipping					
	Bill	3/28	Camden National Bank	68.00	68.00
Total 6215-00 · Postage-Shipping				68.00	68.00
6235-00 · Supplies					
	Bill	3/28	Camden National Bank	27.22	27.22
Total 6235-00 · Supplies				27.22	27.22
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	Bill	3/28	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	Bill	3/13	Spectrum Business/TWC	129.97	129.97
Total 6243-00 · Phone, Fax & Internet				129.97	129.97
Total 6240-00 · Telephone, Fax & Internet				204.97	204.97

Maine County Commissioners Association Profit & Loss Prev Year Comparison

March 2024

Accrual Basis	Mar 2024	Mar 2023	\$ Change	% Change
Income				
4400-00 · Other Income	117.09	3,287.00	-3,169.91	-96.44%
4810-00 · Interest Earned	7.90	0.46	7.44	1,617.39%
Total Income	124.99	3,287.46	-3,162.47	-96.2%
Gross Profit	124.99	3,287.46	-3,162.47	-96.2%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	161.00	189.00	-28.00	-14.82%
5030-00 · FICA	343.49	411.67	-68.18	-16.56%
5040-00 · MainePERS Contributions	413.49	379.72	33.77	8.89%
5050-00 · Salary-Administrator	4,645.92	5,584.05	-938.13	-16.8%
Total 5000-00 · Payroll Expenses	5,563.90	6,564.44	-1,000.54	-15.24%
5100-00 · Insurance				
5110-00 · Health Insurance	1,118.60	1,072.97	45.63	4.25%
5120-00 · Commercial, Crime, D&O Ins	63.83	64.00	-0.17	-0.27%
5130-00 · Workers Comp	0.00	109.00	-109.00	-100.0%
Total 5100-00 · Insurance	1,182.43	1,245.97	-63.54	-5.1%
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	6,250.00	5,416.00	834.00	15.4%
Total 6030-00 · Lobbying	6,250.00	5,416.00	834.00	15.4%
6040-00 · NACO Expenses				
6041-00 · Conferences	2,169.85	3,634.28	-1,464.43	-40.3%
Total 6040-00 · NACO Expenses	2,169.85	3,634.28	-1,464.43	-40.3%
6100-00 · Bank Charges				
6100-00 · Bank Charges	0.00	8.00	-8.00	-100.0%
6110-00 · Convention Expense				
6118-00 · Meeting Exp.	1,000.00	0.00	1,000.00	100.0%
Total 6110-00 · Convention Expense	1,000.00	0.00	1,000.00	100.0%
6140-00 · Copies-Printing				
6142-00 · Directory	141.26	27.44	113.82	414.8%
Total 6140-00 · Copies-Printing	141.26	27.44	113.82	414.8%
6150-00 · Equipment - Office				
6151-00 · Computer Hardware & Software	117.49	111.49	6.00	5.38%
6152-00 · IT Services	112.00	112.00	0.00	0.0%
6153-00 · Photocopier Lease	424.25	410.99	13.26	3.23%
Total 6150-00 · Equipment - Office	653.74	634.48	19.26	3.04%
6160-00 · Fees				
6160-00 · Fees	22.27	0.00	22.27	100.0%
6195-00 · Office Space Rental				
6195-00 · Office Space Rental	1,557.05	1,497.17	59.88	4.0%
6215-00 · Postage-Shipping				
6215-00 · Postage-Shipping	68.00	0.00	68.00	100.0%
6235-00 · Supplies				
6235-00 · Supplies	27.22	0.00	27.22	100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	129.97	167.95	-37.98	-22.61%
Total 6240-00 · Telephone, Fax & Internet	204.97	242.95	-37.98	-15.63%
Total Expense	18,840.69	19,270.73	-430.04	-2.23%