

# 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.mainecounties.org](http://www.mainecounties.org)

Lauren Haven  
Administrator

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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### Board of Directors Meeting Agenda

June 12th, 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

Wednesday, May 8th, 2024 at 10:00 am

MCCA Offices 4 Gabriel Drive, Augusta

#### 1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:30 am.

##### DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier  
Cumberland – Comm. Steve Gorden  
Franklin – Comm. Bob Carlton  
Kennebec – Admin. Scott Ferguson proxy for Comm. George Jabar  
Knox – Admin. Gordon Page proxy for Comm. Sharyn Pohlman  
Lincoln – Admin. Carrie Kipfer proxy for Comm. William Blodgett  
Oxford – Interim Admin. Abby Shanor proxy for Comm. Steven Merrill  
Piscataquis – Comm. Paul Davis  
Somerset – Comm. Robert Sezak  
Waldo – Comm. Betty Johnson  
York – Comm. Richard Dutremble

##### DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason  
Hancock – Comm. John Wombacher  
Kennebec – Comm. George Jabar  
Knox – Comm. Sharyn Pohlman  
Lincoln – Comm. William Blodgett  
Oxford – Comm. Steven Merrill  
Penobscot – Comm. Peter Baldacci  
Sagadahoc – Comm. Charles Crosby  
Washington – Comm. Chris Gardner

##### OTHERS PRESENT:

MCCA Risk Pool - Manager Malcolm Ulmer  
MCCA - Admin. Lauren Haven  
MSA – Sheriff Ken Mason  
Piscataquis – Manager Mike Williams  
Somerset – Admin. Tim Curtis  
Verrill Dana – Lobbyist Brody Haverly-Johndro  
Walter Anderson, Maine State Geologist Emeritus and colleague Tom

## 2. Consent Agenda:

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

President Dutremble requested a motion to move the consent agenda with a revision in the order of agenda items moving the legislative discussion to the top of the agenda. Comm. Sezak **moved to approve the revised consent agenda, seconded by Comm. Gorden, and the motion passed with no opposition.** The group proceeded with agenda item 4.3 Legislative Policy Committee.

## 3. Officer Reports:

- 3.1. Secretary/Treasurer, George Jabar
- 3.2. Vice President, Norm Fournier

Comm. Fournier reported that during the April Board of Directors meeting, the group voted to invest the surplus checking account money. Several rates from local banks were gathered and presented at that meeting. There was a question concerning the estimated rate after the term of the CD. The bank representative responded that no estimate could be given prior to the end of the CD term. The reason given was that the interest rates fluctuate primarily due to supply and demand. When there is a strong demand for money or credit, lending institutions can increase the cost of borrowing. When demand weakens, they can reduce interest rates, making it cheaper to take on loans. The rate from Camden National Bank was now set at 4.75% for a \$50,000 CD. Lauren said she would make the arrangements for the CD if the board of directors gave her permission to sign the paperwork. Comm. Gorden **moved to approve acquiring the \$50,000 CD from Camden National Bank with MCCA's Administrator Lauren Haven as the facilitator. The motion was seconded by Comm. Sezak and was passed unanimously.**

### 3.3. President Report, Richard Dutremble

President Dutremble reminded the group of the importance of submitting the county jail budgets on time so that we would have the best possible chance of being awarded additional funding for expected budget shortfalls.

## 4. Standing Committee Reports:

- 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman
- 4.2. Convention Planning Committee: Lauren Haven

Admin. Lauren Haven reported that the Convention Planning Committee was meeting on a monthly basis to organize the many parts and pieces of the fall conference scheduled for September 24<sup>th</sup> through 26<sup>th</sup> at the Sugarloaf Resort in Franklin County. The group was scheduled

to meet next on May 17<sup>th</sup> to continue their work on the upcoming event.

#### 4.3. Legislative Policy Committee: Steve Gorden, Chair

##### 4.3.1. James Cohen, Verrill Dana

- Legislative Update Moved to beginning.

Lobbyist Brody Haverly-Johndro reported on current legislative activities. He mentioned securing the four million dollars in the supplemental budget for Medically Assisted Treatment (MAT). Friday, May 10<sup>th</sup> has been scheduled as “veto day”. There were at least six bills that were expected to be considered. Other bills were likely to be debated as well.

- Next Steps

The plan moving forward will be to craft a document prioritizing legislative topics so MCCA members would be able to focus their efforts. Comm. Gorden said the Professional Standards Council will make recommendations regarding jail funding. Jail Budgets needed to be submitted to the committee by July. In September, the recommendation will go to the Governor. However, counties don't have a champion in the Governor's office at this time. The supplemental budget indicated the four million was only a one-time allocation and was not expected to be awarded on an annual basis without a fight. Therefore, we will need to make sure we can demonstrate the need for this additional funding in the next biennium. Admin Scott Ferguson said there were mixed messages being sent out regarding fiscal year 2024. He did not count the four million dollars as a great victory since \$7.8 million was the amount requested for the MAT mandate. He said counties will need to pull some political strings to avoid raising taxes to pay for the program.

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

MSA: Sheriff Ken Mason reported his group was monitoring the progress and outcomes of the end of the legislative session. He agreed the monies being received were inadequate. A retreat for the Sheriff's will occur in Waldo County in June. The group recently completed their annual conference at the Samoset Resort in Knox County. He commented the leadership and staff was outstanding including the Extreme Ownership Training provided by Cordell Bennigson and Rob Jones from Echelon Front. Sheriffs were continuing to work on adding staff across counties. The Maine State Police (MSA) was having difficulty hiring people as well. Taxpayers seem to understand the issue.

MACCAM: Admin. Scott Ferguson reported that the group was planning to keep track of ongoing unfunded mandates and the compliance requirements we need to adhere to. He said the State had a history of creating problems and then ignoring them instead of taking

responsibility and working to resolve them. He said we would have the best chance of making change by constantly making our voices heard by legislators. In this case, the squeaky wheel really does get the grease. Comm. Gorden asked what we needed to do to get commissioners moving to help. President Dutremble said that part of the problem was the turnover of the legislative membership. The new legislators don't know the history. Sheriff Mason recommended finding out who the area legislators are and just keep annoying them. There will be new legislators in January and we will need to continue educating and re-educating the group.

#### 6. Discussion: Marshals and Courthouse Facilities.

Admin. Mike Williams said the Piscataquis County courthouse also houses county offices and departments unrelated to the court. The problem was that if the court closed for the day, they lose the Marshal and are left without any security in the building. Significantly, there was no Marshal present the day after Lewiston shooting and there was no communication regarding the schedule. Their staff doesn't feel safe. Comm. Dutremble said York County hired a private security firm for this very reason. Comm. Carlton said that Franklin County had no security until after the Lewiston Shooting. Now a visitor has to push a button and then someone will come down from the Deeds office to help them. Some other ideas discussed by the group were upgrading security cameras and/or creating a door system with access cards. Regardless, the solution was likely to be costly.

#### 7. Presentation: Walter Andersen, Geo-library Data Management Board of Directors

Comm. Gorden introduced guest speaker, Walter Andersen, mentioning some highlights in his biography. Mr. Anderson had served as Chief Geologist and board member of the International Appalachian Trail, was a member of the Advisory Committee of the Maine Mineral and Gem Museum, and has recently, been appointed to the Geo-Library Data Management Board at the Office of Information Technology. Mr. Anderson stated that his presentation was a "Geoheritage" proposal that will soon be finalized to paper and submitted to potential federal, public, and private funding sources. Walter walked the group through a PowerPoint presentation with information about the proposal. The project included three phases:

Phase 1 - Web presence: create a user-friendly guide to the region that describes the geological significance of the region and leads users to key geological sites.

Phase 2 - Develop a web app that highlights the geology at the user's location.

Phase 3 – Create an interpretive center and signage at key locations.

Walter said he was gathering endorsements and approval from local communities and Maine scientific organizations. During the conversation, he said the group was not

creating any new trails. They were simply making the existing trails more accessible and educational by providing helpful information in different formats.

Comm. Gorden **moved** to approve the Geo-Heritage proposal for the creation of the Katahdin-North Mainwoods project, as presented before the May 8th meeting of the MCCA. The **motion** was **seconded** by Comm. Dutremble and **passed** with two members opposed.

## 8. Adjournment

President Dutremble invited a **motion** to adjourn at approximately 11:45 a.m. Comm. Fournier made the **motion, seconded** by Comm. Johnson, and the group adjourned to the catered lunch provided.

Respectfully submitted,



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MCCA Administrator, Lauren Haven

Attested:

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MCCA Secretary-Treasurer, George Jabar





# MAINE COUNTY COMMISSIONERS ASSOCIATION

## May 2024 Financial Report

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Attached please find the financial reports for the month of May 2024. The Balance Sheet shows the total assets and liabilities at \$238,076.40. This amount includes \$12,470.63 from the money market account MCCA established for MainePERS employer contributions. This Money Market Account was closed on May 9<sup>th</sup>.

Debits to the checking account in May totaled \$76,863.61, and \$14,695.83 was credited to the account. The credits were from the transferred funds from the closed Money Market account, endorsements, directory ads and accrued interest on the bank account. The debits in May were from normal operating expenses and the \$50,000 withdrawal for the CD the Board of Directors voted to purchase. At this time, we have spent 34 percent of the annual budget and received 70 percent 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 May 31, 2024

|  | <u>May<br/>2024</u>      |
|--|--------------------------|
| <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             | 186,876.40               |
| 1030-00 · Petty Cash Account                     | 200.00                   |
| 1070-00 · CD                                     | 50,000.00                |
| <b>Total 1000-00 · Bank and Cash Accounts</b>    | <u>237,076.40</u>        |
| <b>Total Checking/Savings</b>                    | 237,076.40               |
| <b>Accounts Receivable</b>                       |                          |
| 1300-00 · Receivables                            | 950.00                   |
| <b>Total Accounts Receivable</b>                 | <u>950.00</u>            |
| <b>Total Current Assets</b>                      | <u>238,026.40</u>        |
| <b>TOTAL ASSETS</b>                              | <u><u>238,026.40</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        | 406.39                   |
| 2130-00 · Employee Health Insurance Contr        | 10.16                    |
| <b>Total 2100-00 · Other Current Liabilities</b> | <u>416.55</u>            |
| <b>Total Other Current Liabilities</b>           | <u>416.55</u>            |
| <b>Total Current Liabilities</b>                 | <u>370.61</u>            |
| <b>Total Liabilities</b>                         | 370.61                   |
| <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                               | 231,203.26               |
| Net Income                                       | 92,475.59                |
| <b>Total Equity</b>                              | <u>237,655.79</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>            | <u><u>238,026.40</u></u> |

**Maine County Commissioners Association  
Reconciliation Summary**

**1020-00 · Money Market Account, Period Ending 05/19/24**

|  | <b>May<br/>2024</b> |
|--|---------------------|
| <b>Beginning Balance</b>               | 12,470.28           |
| <b>Cleared Transactions</b>            |                     |
| <b>Checks and Payments - 1 item</b>    | -12,470.63          |
| <b>Deposits and Credits - 1 item</b>   | 0.35                |
|  | <hr/>               |
| <b>Total Cleared Transactions</b>      | -12,470.28          |
|  | <hr/>               |
| <b>Cleared Balance</b>                 | <b>0.00</b>         |
| <b>Register Balance as of 05/19/24</b> | 0.00                |
| <b>Ending Balance</b>                  | 0.00                |

**Maine County Commissioners Association  
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 06/02/24

|  | <b>May<br/>2024</b>      |
|--|--------------------------|
| <b>Beginning Balance</b>               | <u>247,278.13</u>        |
| <b>Cleared Transactions</b>            |                          |
| Checks and Payments - 22 items         | -76,863.61               |
| Deposits and Credits - 6 items         | 14,695.83                |
| <b>Total Cleared Transactions</b>      | <u>-62,167.78</u>        |
| <b>Cleared Balance</b>                 | <u><u>185,110.35</u></u> |
| <b>Uncleared Transactions</b>          |                          |
| Checks and Payments - 1 item           | -100.00                  |
| Deposits and Credits - 4 items         | 1,016.10                 |
| <b>Total Uncleared Transactions</b>    | <u>916.10</u>            |
| <b>Register Balance as of 06/02/24</b> | <u><u>186,026.45</u></u> |
| <b>Ending Balance</b>                  | 186,026.45               |

# Maine County Commissioners Association

## Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 06/02/24

|  | Type            | Date | Name                              | Amount            | Balance           |
|--|-----------------|------|-----------------------------------|-------------------|-------------------|
| <b>Beginning Balance</b>               |                 |      |                                   |                   | <b>247,278.13</b> |
| <b>Cleared Transactions</b>            |                 |      |                                   |                   |                   |
| <b>Checks and Payments - 22 items</b>  |                 |      |                                   |                   |                   |
|  | Bill Pmt -Check | 4/30 | Verrill                           | -5,625.00         | -5,625.00         |
|  | Bill Pmt -Check | 4/30 | Maine Farm Bureau                 | -1,557.05         | -7,182.05         |
|  | Bill Pmt -Check | 4/30 | Macomber Farr & Whitten           | -1,033.00         | -8,215.05         |
|  | Bill Pmt -Check | 4/30 | Blue Ally                         | -833.46           | -9,048.51         |
|  | Bill Pmt -Check | 4/30 | Haven, Lauren                     | -75.00            | -9,123.51         |
|  | Bill Pmt -Check | 5/3  | Bangor Payroll                    | -1,155.80         | -10,279.31        |
|  | Bill Pmt -Check | 5/10 | Bangor Payroll                    | -1,155.80         | -11,435.11        |
|  | General Journal | 5/13 | Transfer funds                    | -50,000.00        | -61,435.11        |
|  | Bill Pmt -Check | 5/15 | MainePERS                         | -736.23           | -62,171.34        |
|  | Bill Pmt -Check | 5/15 | Spectrum Business/TWC             | -129.97           | -62,301.31        |
|  | Bill Pmt -Check | 5/15 | Technology Solutions              | -100.00           | -62,401.31        |
|  | Bill Pmt -Check | 5/15 | Liberty Mutual Insurance          | -63.83            | -62,465.14        |
|  | Bill Pmt -Check | 5/15 | Google LLC                        | -14.40            | -62,479.54        |
|  | Bill Pmt -Check | 5/17 | Bangor Payroll                    | -1,155.80         | -63,635.34        |
|  | Bill Pmt -Check | 5/23 | Verrill                           | -5,625.00         | -69,260.34        |
|  | Bill Pmt -Check | 5/23 | Maine Farm Bureau                 | -1,557.05         | -70,817.39        |
|  | Bill Pmt -Check | 5/23 | Camden National Bank              | -1,290.93         | -72,108.32        |
|  | Bill Pmt -Check | 5/23 | Lisa's White Flour Catering       | -507.40           | -72,615.72        |
|  | Bill Pmt -Check | 5/23 | US Bank                           | -424.25           | -73,039.97        |
|  | Bill Pmt -Check | 5/23 | Haven, Lauren                     | -126.02           | -73,165.99        |
|  | Bill Pmt -Check | 5/24 | Bangor Payroll                    | -1,155.80         | -74,321.79        |
|  | Bill Pmt -Check | 5/31 | Bangor Payroll                    | -2,541.82         | -76,863.61        |
| <b>Total Checks and Payments</b>       |                 |      |                                   | <b>-76,863.61</b> | <b>-76,863.61</b> |
| <b>Deposits and Credits - 6 items</b>  |                 |      |                                   |                   |                   |
|  | Deposit         | 5/9  |                                   | 800.00            | 800.00            |
|  | General Journal | 5/9  |                                   | 12,470.63         | 13,270.63         |
|  | Deposit         | 5/13 |                                   | 250.00            | 13,520.63         |
|  | Deposit         | 5/14 | National Association of Counties_ | 469.40            | 13,990.03         |
|  | Deposit         | 5/20 |                                   | 700.00            | 14,690.03         |
|  | Deposit         | 6/2  |                                   | 5.80              | 14,695.83         |
| <b>Total Deposits and Credits</b>      |                 |      |                                   | <b>14,695.83</b>  | <b>14,695.83</b>  |
| <b>Total Cleared Transactions</b>      |                 |      |                                   | <b>-62,167.78</b> | <b>-62,167.78</b> |
| <b>Cleared Balance</b>                 |                 |      |                                   | <b>-62,167.78</b> | <b>185,110.35</b> |
| <b>Register Balance as of 06/02/24</b> |                 |      |                                   | <b>-61,251.68</b> | <b>186,026.45</b> |
| <b>Ending Balance</b>                  |                 |      |                                   | <b>-61,251.68</b> | <b>186,026.45</b> |

**Maine County Commissioners Association**  
**Profit & Loss Budget vs. Actual**  
 January 1 through June 2, 2024

| Accrual Basis                            | 2024<br>Budget | May<br>2024  | Jan-May<br>2024 | \$ Over<br>Budget | % of<br>Budget |
|--|----------------|--------------|-----------------|-------------------|----------------|
| <b>Income</b>                            |                |              |                 |                   |                |
| 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            |                |
| <b>Total 4100-00 · Convention Income</b> | <b>45,350</b>  |              |                 | <b>-45,350</b>    |                |
| 4300-00 · Dues                           | 173,082        |              | 173,083         | 1                 | 100%           |
| 4400-00 · Other Income                   | 8,000          | 469          | 7,766           | -234              | 97%            |
| 4500-00 · NACo Roster                    | 500            |              |                 | -500              |                |
| 4600-00 · MCCA Risk Pool Assessment      | 25,026         |              |                 | -25,026           |                |
| 4810-00 · Interest Earned                | 100            | 6            | 33              | -67               | 33%            |
| 4920-00 · Transfer in from Fund Balance  | 6,758          |              |                 | -6,758            |                |
| <b>Total Income</b>                      | <b>258,816</b> | <b>475</b>   | <b>180,882</b>  | <b>-77,934</b>    | <b>70%</b>     |
| <b>Gross Profit</b>                      | <b>258,816</b> | <b>475</b>   | <b>180,882</b>  | <b>-77,934</b>    | <b>70%</b>     |
| <b>Expense</b>                           |                |              |                 |                   |                |
| 5000-00 · Payroll Expenses               |                |              |                 |                   |                |
| 5020-00 · Payroll Fees                   | 2,000          | 194          | 861             | -1,139            | 43%            |
| 5030-00 · FICA                           | 4,443          | 430          | 1,877           | -2,566            | 42%            |
| 5040-00 · MainePERS Contributions        | 5,376          | 415          | 2,256           | -3,120            | 42%            |
| 5050-00 · Salary-Administrator           | 60,397         | 5,825        | 25,584          | -34,813           | 42%            |
| <b>Total 5000-00 · Payroll Expenses</b>  | <b>72,216</b>  | <b>6,864</b> | <b>30,578</b>   | <b>-41,638</b>    | <b>42%</b>     |
| 5100-00 · Insurance                      |                |              |                 |                   |                |
| 5110-00 · Health Insurance               | 13,750         | 1,119        | 5,427           | -8,323            | 39%            |
| 5120-00 · Commercial, Crime, D&O Ins     | 2,675          | 64           | 1,844           | -831              | 69%            |
| 5130-00 · Workers Comp                   | 450            |              | 104             | -346              | 23%            |
| 5140-00 · Unemployment Comp Ins          | 300            |              |                 | -300              |                |
| <b>Total 5100-00 · Insurance</b>         | <b>17,175</b>  | <b>1,183</b> | <b>7,375</b>    | <b>-9,800</b>     | <b>43%</b>     |
| 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%            |
| <b>Total 6010-00 · Prof. Services</b>    | <b>9,000</b>   |              | <b>1,000</b>    | <b>-8,000</b>     | <b>11%</b>     |
| 6030-00 · Lobbying                       |                |              |                 |                   |                |
| 6032-00 · Lobbying - Contractual         | 68,300         | 5,625        | 28,750          | -39,550           | 42%            |
| <b>Total 6030-00 · Lobbying</b>          | <b>68,300</b>  | <b>5,625</b> | <b>28,750</b>   | <b>-39,550</b>    | <b>42%</b>     |
| 6040-00 · NACO Expenses                  |                |              |                 |                   |                |
| 6041-00 · Conferences                    | 6,000          |              | 2,170           | -3,830            | 36%            |
| <b>Total 6040-00 · NACO Expenses</b>     | <b>6,000</b>   |              | <b>2,170</b>    | <b>-3,830</b>     | <b>36%</b>     |

| Accrual Basis  | 2024<br>Budget | May<br>2024   | Jan-May<br>2024 | \$ Over<br>Budget | % of<br>Budget |
|--|----------------|---------------|-----------------|-------------------|----------------|
| 6050-00 · Education and Training                     | 500            |               |                 | -500              |                |
| 6100-00 · Bank Charges                               | 50             |               |                 | -50               |                |
| <b>6110-00 · Convention Expense</b>                  |                |               |                 |                   |                |
| 6113-00 · Entertainment/Speakers                     | 4,000          |               |                 | -4,000            |                |
| 6114-00 · MCCA Staff Registration Expense            | 600            |               |                 | -600              |                |
| 6118-00 · Meeting Exp.                               | 35,000         |               | 1,000           | -34,000           | 3%             |
| 6121-00 · Supplies                                   | 450            |               |                 | -450              |                |
| 6124-00 · Commissioner Retirement Plaques            | 300            |               |                 | -300              |                |
| <b>Total 6110-00 · Convention Expense</b>            | <b>40,350</b>  |               | <b>1,000</b>    | <b>-39,350</b>    | <b>2%</b>      |
| <b>6140-00 · Copies-Printing</b>                     |                |               |                 |                   |                |
| 6142-00 · Directory                                  | 150            |               | 141             | -9                | 94%            |
| <b>Total 6140-00 · Copies-Printing</b>               | <b>150</b>     |               | <b>141</b>      | <b>-9</b>         | <b>94%</b>     |
| 6145-00 · Dues Expense                               | 625            |               | 675             | 50                | 108%           |
| <b>6150-00 · Equipment - Office</b>                  |                |               |                 |                   |                |
| 6151-00 · Computer Hardware & Software               | 1,500          | 14            | 602             | -898              | 40%            |
| 6152-00 · IT Services                                | 1,800          | 112           | 560             | -1,240            | 31%            |
| 6153-00 · Photocopier Lease                          | 5,000          | 424           | 2,121           | -2,879            | 42%            |
| 6154-00 · Printer & Supplies                         | 550            |               |                 | -550              |                |
| 6156-00 · Other                                      | 400            |               | 400             |                   | 100%           |
| <b>Total 6150-00 · Equipment - Office</b>            | <b>9,250</b>   | <b>550</b>    | <b>3,683</b>    | <b>-5,567</b>     | <b>40%</b>     |
| 6160-00 · Fees                                       | 100            |               | 57              | -43               | 57%            |
| <b>6170-00 · Meeting Expense</b>                     |                |               |                 |                   |                |
| 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          | 728           | 728             | -1,272            | 36%            |
| 6175-00 · Meetings - Other                           | 2,000          | 1,049         | 1,049           | -951              | 52%            |
| <b>Total 6170-00 · Meeting Expense</b>               | <b>11,000</b>  | <b>1,777</b>  | <b>3,629</b>    | <b>-7,371</b>     | <b>33%</b>     |
| 6180-00 · Mileage & Travel Expense                   | 200            |               |                 | -200              |                |
| 6195-00 · Office Space Rental                        | 19,000         | 1,557         | 7,665           | -11,335           | 40%            |
| 6215-00 · Postage-Shipping                           | 300            |               | 262             | -38               | 87%            |
| 6230-00 · Advertising                                | 100            |               |                 | -100              |                |
| 6235-00 · Supplies                                   | 400            | 36            | 292             | -108              | 73%            |
| <b>6240-00 · Telephone, Fax &amp; Internet</b>       |                |               |                 |                   |                |
| 6241-00 · Cell Phone                                 | 900            | 75            | 375             | -525              | 42%            |
| 6243-00 · Phone, Fax & Internet                      | 2,500          | 154           | 748             | -1,752            | 30%            |
| <b>Total 6240-00 · Telephone, Fax &amp; Internet</b> | <b>3,400</b>   | <b>229</b>    | <b>1,123</b>    | <b>-2,277</b>     | <b>33%</b>     |
| 6250-00 · Website                                    | 200            |               |                 | -200              |                |
| 6260-00 · Contingency                                | 500            |               |                 | -500              |                |
| <b>Total Expense</b>                                 | <b>258,816</b> | <b>17,821</b> | <b>88,400</b>   | <b>-170,416</b>   | <b>34%</b>     |

**Maine County Commissioners Association**  
**Expenses by Vendor Detail**  
 May 2024

| Accrual Basis                      | Type | Date | Account                                | Amount   | Balance  |
|------------------------------------|------|------|--|----------|----------|
| <b>Bangor Payroll</b>              |      |      |  |          |          |
|                                    | Bill | 5/3  | 5050-00 · Salary-Administrator         | 1,164.92 | 1,164.92 |
|                                    | Bill | 5/3  | 5030-00 · FICA                         | 85.15    | 1,250.07 |
|                                    | Bill | 5/3  | 5020-00 · Payroll Fees                 | 38.00    | 1,288.07 |
|                                    | Bill | 5/10 | 5050-00 · Salary-Administrator         | 1,164.92 | 2,452.99 |
|                                    | Bill | 5/10 | 5030-00 · FICA                         | 85.15    | 2,538.14 |
|                                    | Bill | 5/10 | 5020-00 · Payroll Fees                 | 38.00    | 2,576.14 |
|                                    | Bill | 5/17 | 5050-00 · Salary-Administrator         | 1,164.92 | 3,741.06 |
|                                    | Bill | 5/17 | 5030-00 · FICA                         | 85.15    | 3,826.21 |
|                                    | Bill | 5/17 | 5020-00 · Payroll Fees                 | 38.00    | 3,864.21 |
|                                    | Bill | 5/24 | 5050-00 · Salary-Administrator         | 1,164.92 | 5,029.13 |
|                                    | Bill | 5/24 | 5030-00 · FICA                         | 85.15    | 5,114.28 |
|                                    | Bill | 5/24 | 5020-00 · Payroll Fees                 | 38.00    | 5,152.28 |
|                                    | Bill | 5/31 | 5050-00 · Salary-Administrator         | 1,164.92 | 6,317.20 |
|                                    | Bill | 5/31 | 5030-00 · FICA                         | 89.12    | 6,406.32 |
|                                    | Bill | 5/31 | 5020-00 · Payroll Fees                 | 42.00    | 6,448.32 |
|                                    | Bill | 5/31 | 5110-00 · Health Insurance             | 1,118.60 | 7,566.92 |
| Total Bangor Payroll               |      |      |  | 7,566.92 | 7,566.92 |
| <b>Camden National Bank</b>        |      |      |  |          |          |
|                                    | Bill | 5/23 | 6152-00 · IT Services                  | 12.00    | 12.00    |
|                                    | Bill | 5/23 | 6175-00 · Meetings - Other             | 1,049.00 | 1,061.00 |
|                                    | Bill | 5/23 | 6235-00 · Supplies                     | 36.45    | 1,097.45 |
|                                    | Bill | 5/23 | 6243-00 · Phone, Fax & Internet        | 23.99    | 1,121.44 |
|                                    | Bill | 5/23 | 6173-00 · Monthly                      | 169.49   | 1,290.93 |
| Total Camden National Bank         |      |      |  | 1,290.93 | 1,290.93 |
| <b>Google LLC</b>                  |      |      |  |          |          |
|                                    | Bill | 5/15 | 6151-00 · Computer Hardware & Software | 14.40    | 14.40    |
| Total Google LLC                   |      |      |  | 14.40    | 14.40    |
| <b>Haven, Lauren</b>               |      |      |  |          |          |
|                                    | Bill | 5/23 | 6241-00 · Cell Phone                   | 75.00    | 75.00    |
|                                    | Bill | 5/23 | 6173-00 · Monthly                      | 51.02    | 126.02   |
| Total Haven, Lauren                |      |      |  | 126.02   | 126.02   |
| <b>Liberty Mutual Insurance</b>    |      |      |  |          |          |
|                                    | Bill | 5/15 | 5120-00 · Commercial, Crime, D&O Ins   | 63.83    | 63.83    |
| Total Liberty Mutual Insurance     |      |      |  | 63.83    | 63.83    |
| <b>Lisa's White Flour Catering</b> |      |      |  |          |          |
|                                    | Bill | 5/23 | 6173-00 · Monthly                      | 507.40   | 507.40   |
| Total Lisa's White Flour Catering  |      |      |  | 507.40   | 507.40   |
| <b>Maine Farm Bureau</b>           |      |      |  |          |          |
|                                    | Bill | 5/23 | 6195-00 · Office Space Rental          | 1,557.05 | 1,557.05 |
| Total Maine Farm Bureau            |      |      |  | 1,557.05 | 1,557.05 |



| Accrual Basis                            | Type  | Date | Account                           | Amount           | Balance          |
|--|-------|------|-----------------------------------|------------------|------------------|
| <b>MainePERS</b>                         |       |      |                                   |                  |                  |
|  | Bill  | 5/15 | 5040-00 · MainePERS Contributions | 414.71           | 414.71           |
| Total MainePERS                          |       |      |                                   | 414.71           | 414.71           |
| <b>National Association of Counties_</b> |       |      |                                   |                  |                  |
|  | Depos | 5/14 | 4400-00 · Other Income            | -469.40          | -469.40          |
| Total National Association of Counties_  |       |      |                                   | -469.40          | -469.40          |
| <b>Spectrum Business/TWC</b>             |       |      |                                   |                  |                  |
|  | Bill  | 5/15 | 6243-00 · Phone, Fax & Internet   | 129.97           | 129.97           |
| Total Spectrum Business/TWC              |       |      |                                   | 129.97           | 129.97           |
| <b>Technology Solutions</b>              |       |      |                                   |                  |                  |
|  | Bill  | 5/15 | 6152-00 · IT Services             | 100.00           | 100.00           |
| Total Technology Solutions               |       |      |                                   | 100.00           | 100.00           |
| <b>US Bank</b>                           |       |      |                                   |                  |                  |
|  | Bill  | 5/23 | 6153-00 · Photocopier Lease       | 424.25           | 424.25           |
| Total US Bank                            |       |      |                                   | 424.25           | 424.25           |
| <b>Verrill</b>                           |       |      |                                   |                  |                  |
|  | Bill  | 5/23 | 6032-00 · Lobbying - Contractual  | 5,625.00         | 5,625.00         |
| Total Verrill                            |       |      |                                   | 5,625.00         | 5,625.00         |
| <b>TOTAL</b>                             |       |      |                                   | <b>17,351.08</b> | <b>17,351.08</b> |

# Maine County Commissioners Association

## Transaction Detail by Account

May 1 through June 2, 2024

|   | Accrual Basis | Type            | Date | Name                        | Amount     | Balance    |
|---|---------------|-----------------|------|-----------------------------|------------|------------|
| <b>1000-00 · Bank and Cash Accounts</b>     |               |                 |      |                             |            |            |
| <b>1010-00 · MCCA Checking-Savings Bank</b> |               |                 |      |                             |            |            |
|   |               | Bill Pmt -Check | 5/3  | Bangor Payroll              | -1,155.80  | -1,155.80  |
|   |               | Deposit         | 5/9  |                             | 800.00     | -355.80    |
|   |               | General Journal | 5/9  |                             | 12,470.63  | 12,114.83  |
|   |               | Bill Pmt -Check | 5/10 | Bangor Payroll              | -1,155.80  | 10,959.03  |
|   |               | Deposit         | 5/13 |                             | 250.00     | 11,209.03  |
|   |               | General Journal | 5/13 | Transfer funds              | -50,000.00 | -38,790.97 |
|   |               | Deposit         | 5/14 | NACo                        | 469.40     | -38,321.57 |
|   |               | Bill Pmt -Check | 5/15 | Google LLC                  | -14.40     | -38,335.97 |
|   |               | Bill Pmt -Check | 5/15 | Liberty Mutual Insurance    | -63.83     | -38,399.80 |
|   |               | Bill Pmt -Check | 5/15 | MainePERS                   | -736.23    | -39,136.03 |
|   |               | Bill Pmt -Check | 5/15 | Spectrum Business/TWC       | -129.97    | -39,266.00 |
|   |               | Bill Pmt -Check | 5/15 | Technology Solutions        | -100.00    | -39,366.00 |
|   |               | Bill Pmt -Check | 5/17 | Bangor Payroll              | -1,155.80  | -40,521.80 |
|   |               | Deposit         | 5/20 |                             | 700.00     | -39,821.80 |
|   |               | Bill Pmt -Check | 5/23 | Camden National Bank        | -1,290.93  | -41,112.73 |
|   |               | Bill Pmt -Check | 5/23 | US Bank                     | -424.25    | -41,536.98 |
|   |               | Bill Pmt -Check | 5/23 | Verrill                     | -5,625.00  | -47,161.98 |
|   |               | Bill Pmt -Check | 5/23 | Lisa's White Flour Catering | -507.40    | -47,669.38 |
|   |               | Bill Pmt -Check | 5/23 | Maine Farm Bureau           | -1,557.05  | -49,226.43 |
|   |               | Bill Pmt -Check | 5/23 | Haven, Lauren               | -126.02    | -49,352.45 |
|   |               | Bill Pmt -Check | 5/24 | Bangor Payroll              | -1,155.80  | -50,508.25 |
|   |               | Bill Pmt -Check | 5/31 | Bangor Payroll              | -2,541.82  | -53,050.07 |
|   |               | Deposit         | 6/2  |                             | 5.80       | -53,044.27 |
| Total 1010-00 · MCCA Checking-Savings Bank  |               |                 |      |                             | -53,044.27 | -53,044.27 |
| <b>1020-00 · Money Market Account</b>       |               |                 |      |                             |            |            |
|   |               | General Journal | 5/9  |                             | -12,470.63 | -12,470.63 |
|   |               | Deposit         | 5/17 |                             | 0.35       | -12,470.28 |
| Total 1020-00 · Money Market Account        |               |                 |      |                             | -12,470.28 | -12,470.28 |
| <b>1070-00 · CD</b>                         |               |                 |      |                             |            |            |
|   |               | General Journal | 5/13 | Transfer funds              | 50,000.00  | 50,000.00  |
| Total 1070-00 · CD                          |               |                 |      |                             | 50,000.00  | 50,000.00  |
| Total 1000-00 · Bank and Cash Accounts      |               |                 |      |                             | -15,514.55 | -15,514.55 |
| <b>1300-00 · Receivables</b>                |               |                 |      |                             |            |            |
|   |               | Payment         | 5/9  | Machias Savings Bank        | -400.00    | -400.00    |
|   |               | Payment         | 5/9  | MMEHT                       | -400.00    | -800.00    |
|   |               | Payment         | 5/13 | Rudman & Winchell, LLC      | -250.00    | -1,050.00  |
|   |               | Payment         | 5/20 | Drummond Woodsum            | -700.00    | -1,750.00  |
| Total 1300-00 · Receivables                 |               |                 |      |                             | -1,750.00  | -1,750.00  |
| <b>1110-00 · Undeposited Funds</b>          |               |                 |      |                             |            |            |
|   |               | Payment         | 5/9  | Machias Savings Bank        | 400.00     | 400.00     |
|   |               | Payment         | 5/9  | MMEHT                       | 400.00     | 800.00     |
|   |               | Deposit         | 5/9  | Machias Savings Bank        | -400.00    | 400.00     |
|   |               | Deposit         | 5/9  | MMEHT                       | -400.00    | 0.00       |
|   |               | Payment         | 5/13 | Rudman & Winchell, LLC      | 250.00     | 250.00     |

| Accrual Basis                     | Type    | Date | Name                   | Amount  | Balance |
|-----------------------------------|---------|------|------------------------|---------|---------|
|                                   | Deposit | 5/13 | Rudman & Winchell, LLC | -250.00 | 0.00    |
|                                   | Payment | 5/20 | Drummond Woodsum       | 700.00  | 700.00  |
|                                   | Deposit | 5/20 | Drummond Woodsum       | -700.00 | 0.00    |
| Total 1110-00 - Undeposited Funds |         |      |                        | 0.00    | 0.00    |

**2000-00 - Accounts Payable**

|                                  |  |      |                             |           |           |
|----------------------------------|--|------|-----------------------------|-----------|-----------|
| Bill                             |  | 5/3  | Bangor Payroll              | -1,155.80 | -1,155.80 |
| Bill Pmt -Check                  |  | 5/3  | Bangor Payroll              | 1,155.80  | 0.00      |
| Bill                             |  | 5/10 | Bangor Payroll              | -1,155.80 | -1,155.80 |
| Bill Pmt -Check                  |  | 5/10 | Bangor Payroll              | 1,155.80  | 0.00      |
| Bill                             |  | 5/15 | MainePERS                   | -736.23   | -736.23   |
| Bill                             |  | 5/15 | Liberty Mutual Insurance    | -63.83    | -800.06   |
| Bill                             |  | 5/15 | Technology Solutions        | -100.00   | -900.06   |
| Bill                             |  | 5/15 | Google LLC                  | -14.40    | -914.46   |
| Bill                             |  | 5/15 | Spectrum Business/TWC       | -129.97   | -1,044.43 |
| Bill Pmt -Check                  |  | 5/15 | Google LLC                  | 14.40     | -1,030.03 |
| Bill Pmt -Check                  |  | 5/15 | Liberty Mutual Insurance    | 63.83     | -966.20   |
| Bill Pmt -Check                  |  | 5/15 | MainePERS                   | 736.23    | -229.97   |
| Bill Pmt -Check                  |  | 5/15 | Spectrum Business/TWC       | 129.97    | -100.00   |
| Bill Pmt -Check                  |  | 5/15 | Technology Solutions        | 100.00    | 0.00      |
| Bill                             |  | 5/17 | Bangor Payroll              | -1,155.80 | -1,155.80 |
| Bill Pmt -Check                  |  | 5/17 | Bangor Payroll              | 1,155.80  | 0.00      |
| Bill                             |  | 5/23 | Maine Farm Bureau           | -1,557.05 | -1,557.05 |
| Bill                             |  | 5/23 | Verrill                     | -5,625.00 | -7,182.05 |
| Bill                             |  | 5/23 | Lisa's White Flour Catering | -507.40   | -7,689.45 |
| Bill                             |  | 5/23 | Camden National Bank        | -1,290.93 | -8,980.38 |
| Bill                             |  | 5/23 | US Bank                     | -424.25   | -9,404.63 |
| Bill                             |  | 5/23 | Haven, Lauren               | -126.02   | -9,530.65 |
| Bill Pmt -Check                  |  | 5/23 | Camden National Bank        | 1,290.93  | -8,239.72 |
| Bill Pmt -Check                  |  | 5/23 | US Bank                     | 424.25    | -7,815.47 |
| Bill Pmt -Check                  |  | 5/23 | Verrill                     | 5,625.00  | -2,190.47 |
| Bill Pmt -Check                  |  | 5/23 | Lisa's White Flour Catering | 507.40    | -1,683.07 |
| Bill Pmt -Check                  |  | 5/23 | Maine Farm Bureau           | 1,557.05  | -126.02   |
| Bill Pmt -Check                  |  | 5/23 | Haven, Lauren               | 126.02    | 0.00      |
| Bill                             |  | 5/24 | Bangor Payroll              | -1,155.80 | -1,155.80 |
| Bill Pmt -Check                  |  | 5/24 | Bangor Payroll              | 1,155.80  | 0.00      |
| Bill                             |  | 5/31 | Bangor Payroll              | -2,541.82 | -2,541.82 |
| Bill Pmt -Check                  |  | 5/31 | Bangor Payroll              | 2,541.82  | 0.00      |
| Total 2000-00 - Accounts Payable |  |      |                             | 0.00      | 0.00      |

**2100-00 - Other Current Liabilities**

**2120-00 - MainePERS Employee Contribution**

|   |  |      |                |        |         |
|---|--|------|----------------|--------|---------|
| Bill  |  | 5/3  | Bangor Payroll | -80.38 | -80.38  |
| Bill  |  | 5/10 | Bangor Payroll | -80.38 | -160.76 |
| Bill  |  | 5/15 | MainePERS      | 321.52 | 160.76  |
| Bill  |  | 5/17 | Bangor Payroll | -80.38 | 80.38   |
| Bill  |  | 5/24 | Bangor Payroll | -80.38 | 0.00    |
| Bill  |  | 5/31 | Bangor Payroll | -80.38 | -80.38  |
| Total 2120-00 - MainePERS Employee Contribution |  |      |                | -80.38 | -80.38  |

**2130-00 - Employee Health Insurance Contr**

|      |  |     |                |        |        |
|------|--|-----|----------------|--------|--------|
| Bill |  | 5/3 | Bangor Payroll | -51.89 | -51.89 |
|------|--|-----|----------------|--------|--------|

| Accrual Basis                                   | Type    | Date | Name                     | Amount   | Balance  |
|---|---------|------|--------------------------|----------|----------|
|   | Bill    | 5/10 | Bangor Payroll           | -51.89   | -103.78  |
|   | Bill    | 5/17 | Bangor Payroll           | -51.89   | -155.67  |
|   | Bill    | 5/24 | Bangor Payroll           | -51.89   | -207.56  |
|   | Bill    | 5/31 | Bangor Payroll           | 207.56   | 0.00     |
|   | Bill    | 5/31 | Bangor Payroll           | 0.00     | 0.00     |
| Total 2130-00 · Employee Health Insurance Contr |         |      |                          | 0.00     | 0.00     |
| Total 2100-00 · Other Current Liabilities       |         |      |                          | -80.38   | -80.38   |
| <b>4400-00 · Other Income</b>                   |         |      |                          |          |          |
|   | Deposit | 5/14 | NACo                     | -469.40  | -469.40  |
| Total 4400-00 · Other Income                    |         |      |                          | -469.40  | -469.40  |
| <b>4810-00 · Interest Earned</b>                |         |      |                          |          |          |
|   | Deposit | 5/17 |                          | -0.35    | -0.35    |
|   | Deposit | 6/2  |                          | -5.80    | -6.15    |
| Total 4810-00 · Interest Earned                 |         |      |                          | -6.15    | -6.15    |
| <b>5000-00 · Payroll Expenses</b>               |         |      |                          |          |          |
| <b>5020-00 · Payroll Fees</b>                   |         |      |                          |          |          |
|   | Bill    | 5/3  | Bangor Payroll           | 38.00    | 38.00    |
|   | Bill    | 5/10 | Bangor Payroll           | 38.00    | 76.00    |
|   | Bill    | 5/17 | Bangor Payroll           | 38.00    | 114.00   |
|   | Bill    | 5/24 | Bangor Payroll           | 38.00    | 152.00   |
|   | Bill    | 5/31 | Bangor Payroll           | 42.00    | 194.00   |
| Total 5020-00 · Payroll Fees                    |         |      |                          | 194.00   | 194.00   |
| <b>5030-00 · FICA</b>                           |         |      |                          |          |          |
|   | Bill    | 5/3  | Bangor Payroll           | 85.15    | 85.15    |
|   | Bill    | 5/10 | Bangor Payroll           | 85.15    | 170.30   |
|   | Bill    | 5/17 | Bangor Payroll           | 85.15    | 255.45   |
|   | Bill    | 5/24 | Bangor Payroll           | 85.15    | 340.60   |
|   | Bill    | 5/31 | Bangor Payroll           | 89.12    | 429.72   |
| Total 5030-00 · FICA                            |         |      |                          | 429.72   | 429.72   |
| <b>5040-00 · MainePERS Contributions</b>        |         |      |                          |          |          |
|   | Bill    | 5/15 | MainePERS                | 414.71   | 414.71   |
| Total 5040-00 · MainePERS Contributions         |         |      |                          | 414.71   | 414.71   |
| <b>5050-00 · Salary-Administrator</b>           |         |      |                          |          |          |
|   | Bill    | 5/3  | Bangor Payroll           | 1,164.92 | 1,164.92 |
|   | Bill    | 5/10 | Bangor Payroll           | 1,164.92 | 2,329.84 |
|   | Bill    | 5/17 | Bangor Payroll           | 1,164.92 | 3,494.76 |
|   | Bill    | 5/24 | Bangor Payroll           | 1,164.92 | 4,659.68 |
|   | Bill    | 5/31 | Bangor Payroll           | 1,164.92 | 5,824.60 |
| Total 5050-00 · Salary-Administrator            |         |      |                          | 5,824.60 | 5,824.60 |
| Total 5000-00 · Payroll Expenses                |         |      |                          | 6,863.03 | 6,863.03 |
| <b>5100-00 · Insurance</b>                      |         |      |                          |          |          |
| <b>5110-00 · Health Insurance</b>               |         |      |                          |          |          |
|   | Bill    | 5/31 | Bangor Payroll           | 1,118.60 | 1,118.60 |
| Total 5110-00 · Health Insurance                |         |      |                          | 1,118.60 | 1,118.60 |
| <b>5120-00 · Commercial, Crime, D&amp;O Ins</b> |         |      |                          |          |          |
|   | Bill    | 5/15 | 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 |
| <b>6030-00 · Lobbying</b>                       |         |      |                          |          |          |

|   | Accrual Basis | Type | Date | Name                        | Amount   | Balance  |
|---|---------------|------|------|-----------------------------|----------|----------|
| <b>6032-00 · Lobbying - Contractual</b>           |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | Verrill                     | 5,625.00 | 5,625.00 |
| Total 6032-00 · Lobbying - Contractual            |               |      |      |                             | 5,625.00 | 5,625.00 |
| Total 6030-00 · Lobbying                          |               |      |      |                             | 5,625.00 | 5,625.00 |
| <b>6150-00 · Equipment - Office</b>               |               |      |      |                             |          |          |
| <b>6151-00 · Computer Hardware &amp; Software</b> |               |      |      |                             |          |          |
|   |               | Bill | 5/15 | Google LLC                  | 14.40    | 14.40    |
| Total 6151-00 · Computer Hardware & Software      |               |      |      |                             | 14.40    | 14.40    |
| <b>6152-00 · IT Services</b>                      |               |      |      |                             |          |          |
|   |               | Bill | 5/15 | Technology Solutions        | 100.00   | 100.00   |
|   |               | Bill | 5/23 | Camden National Bank        | 12.00    | 112.00   |
| Total 6152-00 · IT Services                       |               |      |      |                             | 112.00   | 112.00   |
| <b>6153-00 · Photocopier Lease</b>                |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | US Bank                     | 424.25   | 424.25   |
| Total 6153-00 · Photocopier Lease                 |               |      |      |                             | 424.25   | 424.25   |
| Total 6150-00 · Equipment - Office                |               |      |      |                             | 550.65   | 550.65   |
| <b>6170-00 · Meeting Expense</b>                  |               |      |      |                             |          |          |
| <b>6173-00 · Monthly</b>                          |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | Lisa's White Flour Catering | 507.40   | 507.40   |
|   |               | Bill | 5/23 | Camden National Bank        | 169.49   | 676.89   |
|   |               | Bill | 5/23 | Haven, Lauren               | 51.02    | 727.91   |
| Total 6173-00 · Monthly                           |               |      |      |                             | 727.91   | 727.91   |
| <b>6175-00 · Meetings - Other</b>                 |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | Camden National Bank        | 1,049.00 | 1,049.00 |
| Total 6175-00 · Meetings - Other                  |               |      |      |                             | 1,049.00 | 1,049.00 |
| Total 6170-00 · Meeting Expense                   |               |      |      |                             | 1,776.91 | 1,776.91 |
| <b>6195-00 · Office Space Rental</b>              |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | Maine Farm Bureau           | 1,557.05 | 1,557.05 |
| Total 6195-00 · Office Space Rental               |               |      |      |                             | 1,557.05 | 1,557.05 |
| <b>6235-00 · Supplies</b>                         |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | Camden National Bank        | 36.45    | 36.45    |
| Total 6235-00 · Supplies                          |               |      |      |                             | 36.45    | 36.45    |
| <b>6240-00 · Telephone, Fax &amp; Internet</b>    |               |      |      |                             |          |          |
| <b>6241-00 · Cell Phone</b>                       |               |      |      |                             |          |          |
|   |               | Bill | 5/23 | Haven, Lauren               | 75.00    | 75.00    |
| Total 6241-00 · Cell Phone                        |               |      |      |                             | 75.00    | 75.00    |
| <b>6243-00 · Phone, Fax &amp; Internet</b>        |               |      |      |                             |          |          |
|   |               | Bill | 5/15 | Spectrum Business/TWC       | 129.97   | 129.97   |
|   |               | Bill | 5/23 | Camden National Bank        | 23.99    | 153.96   |
| Total 6243-00 · Phone, Fax & Internet             |               |      |      |                             | 153.96   | 153.96   |
| Total 6240-00 · Telephone, Fax & Internet         |               |      |      |                             | 228.96   | 228.96   |

**Maine County Commissioners Association**  
**Profit & Loss Prev Year Comparison**  
**May 2024**

|  | Accrual Basis | May 24           | May 23           | \$ Change       | % Change       |
|--|---------------|------------------|------------------|-----------------|----------------|
| <b>Income</b>  |               |                  |                  |                 |                |
| 4400-00 · Other Income                               |               | 469.40           | 105.40           | 364.00          | 345.35%        |
| 4810-00 · Interest Earned                            |               | 0.35             | 6.01             | -5.66           | -94.18%        |
| <b>Total Income</b>                                  |               | <b>469.75</b>    | <b>111.41</b>    | <b>358.34</b>   | <b>321.64%</b> |
| <b>Gross Profit</b>                                  |               | <b>469.75</b>    | <b>111.41</b>    | <b>358.34</b>   | <b>321.64%</b> |
| <b>Expense</b>                                       |               |                  |                  |                 |                |
| <b>5000-00 · Payroll Expenses</b>                    |               |                  |                  |                 |                |
| 5020-00 · Payroll Fees                               |               | 194.00           | 148.00           | 46.00           | 31.08%         |
| 5030-00 · FICA                                       |               | 429.72           | 326.29           | 103.43          | 31.7%          |
| 5040-00 · MainePERS Contributions                    |               | 414.71           | 379.72           | 34.99           | 9.22%          |
| 5050-00 · Salary-Administrator                       |               | 5,824.60         | 4,467.24         | 1,357.36        | 30.39%         |
| <b>Total 5000-00 · Payroll Expenses</b>              |               | <b>6,863.03</b>  | <b>5,321.25</b>  | <b>1,541.78</b> | <b>28.97%</b>  |
| <b>5100-00 · Insurance</b>                           |               |                  |                  |                 |                |
| 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%         |
| <b>Total 5100-00 · Insurance</b>                     |               | <b>1,182.43</b>  | <b>1,136.97</b>  | <b>45.46</b>    | <b>4.0%</b>    |
| <b>6030-00 · Lobbying</b>                            |               |                  |                  |                 |                |
| 6032-00 · Lobbying - Contractual                     |               | 5,625.00         | 5,416.00         | 209.00          | 3.86%          |
| <b>Total 6030-00 · Lobbying</b>                      |               | <b>5,625.00</b>  | <b>5,416.00</b>  | <b>209.00</b>   | <b>3.86%</b>   |
| <b>6110-00 · Convention Expense</b>                  |               |                  |                  |                 |                |
| 6124-00 · Commissioner Retirement Plaques            |               | 0.00             | 77.90            | -77.90          | -100.0%        |
| <b>Total 6110-00 · Convention Expense</b>            |               | <b>0.00</b>      | <b>77.90</b>     | <b>-77.90</b>   | <b>-100.0%</b> |
| <b>6150-00 · Equipment - Office</b>                  |               |                  |                  |                 |                |
| 6151-00 · Computer Hardware & Software               |               | 14.40            | 6.00             | 8.40            | 140.0%         |
| 6152-00 · IT Services                                |               | 112.00           | 112.00           | 0.00            | 0.0%           |
| 6153-00 · Photocopier Lease                          |               | 424.25           | 410.99           | 13.26           | 3.23%          |
| <b>Total 6150-00 · Equipment - Office</b>            |               | <b>550.65</b>    | <b>528.99</b>    | <b>21.66</b>    | <b>4.1%</b>    |
| 6160-00 · Fees                                       |               | 0.00             | 35.00            | -35.00          | -100.0%        |
| <b>6170-00 · Meeting Expense</b>                     |               |                  |                  |                 |                |
| 6173-00 · Monthly                                    |               | 727.91           | 577.14           | 150.77          | 26.12%         |
| 6175-00 · Meetings - Other                           |               | 1,049.00         | 0.00             | 1,049.00        | 100.0%         |
| <b>Total 6170-00 · Meeting Expense</b>               |               | <b>1,776.91</b>  | <b>577.14</b>    | <b>1,199.77</b> | <b>207.88%</b> |
| 6180-00 · Mileage & Travel Expense                   |               | 0.00             | 59.61            | -59.61          | -100.0%        |
| 6195-00 · Office Space Rental                        |               | 1,557.05         | 1,497.17         | 59.88           | 4.0%           |
| 6235-00 · Supplies                                   |               | 36.45            | 0.00             | 36.45           | 100.0%         |
| <b>6240-00 · Telephone, Fax &amp; Internet</b>       |               |                  |                  |                 |                |
| 6241-00 · Cell Phone                                 |               | 75.00            | 75.00            | 0.00            | 0.0%           |
| 6243-00 · Phone, Fax & Internet                      |               | 153.96           | 192.95           | -38.99          | -20.21%        |
| <b>Total 6240-00 · Telephone, Fax &amp; Internet</b> |               | <b>228.96</b>    | <b>267.95</b>    | <b>-38.99</b>   | <b>-14.55%</b> |
| <b>Total Expense</b>                                 |               | <b>17,820.48</b> | <b>14,917.98</b> | <b>2,902.50</b> | <b>19.46%</b>  |