



Board of Directors

Agenda

Monday, January 11, 2010
1:00 p.m.

Local Government Center, Room 113
1201 Court Street NE, Salem, Oregon

1:00 p.m.

- 1. Call to Order** AOC President Steve Grasty
- 1.1 Introductions
 - 1.2 Agenda approval **(Action)**
 - 1.3 Approval of Minutes of December 14, 2009 meeting **(Action)** *pages 3-5*

1:05 p.m.

- 2. Financial reports** Mike McArthur
- 2.1 Reports for period ending December 31, 2009 **(Action)** *pages 6-15*
 - 2.1 Transfer funds from Business Enterprises to other funds **(Action)** *page 16*

1:10 p.m.

- 3. Presidential Appointments (Action)** *page 17* President Grasty
- Commissioner Earl Fisher co-chair AOC Governance Committee
 - D.A. Walt Beglau as Oregon District Attorneys Association AOC liaison

1:15 p.m.

- 4. Consider expanding AOC check signing authority (Action)** *page 18* Treasurer Pat Shaw

1:20 p.m.

- 5. AOC Constitution and Bylaws Revision Task Force (Action)** *page 19* Mike McArthur

- 6. Other Business** President Grasty

- 7. Adjournment** President Grasty

Next AOC Board of Directors meeting – February 15, 2010
following Legislative Committee meeting at the Local Government Center

Scheduled AOC Board of Directors meetings for 2010

time of meetings to be determined, typically 1 p.m. following Legislative Committee meeting

February 15

June 16

September 13

April 12

July 12

October 11

May 10

August 9

December 13

2010 AOC Spring Conference and semi-annual Membership Meeting at Riverhouse, Bend

Theme: Telling Your County's Story

June 14-16

2010 AOC Annual Conference at Hilton Eugene and Conference Center

November 16-18

**Association of Oregon Counties
Board of Directors**

**Monday, December 14, 2009
10:30 a.m.**

**Local Government Center
Salem, Oregon**

Present: Judge Steve Grasty, Judge Pat Shaw, Commissioner Janet Carlson, Commissioner Barbara Briggs, Commissioner Linda Modrell, Commissioner Faye Stewart, Commissioner Bill Hansell, Commissioner Don Lindly, Commissioner Nikki Whitty, Commissioner Jim Bernard, Commissioner Jay Dixon, Commissioner Annabelle Jaramillo, Commissioner Kathy George, Administrator Ralph Wyatt

Via telephone: Commissioner John Elliott, Commissioner Maui Meyer

Staff: Mike McArthur, Cara Fischer, Art Schlack, Eric Schmidt, Laura Cleland, Ann Hanus, Jennifer Mendenhall, Larry Harker, Joann Hendrix

President Steve Grasty called the meeting to order at 10:30 a.m.

2010 AOC appointments

President Grasty requested a motion to approve seating of the AOC 2010 Board of Directors and AOC 2010 Legislative Committee.

Commissioner Nikki Whitty moved to approve the seating of the 2010 Board of Directors and Legislative Committee, seconded by Commissioner Dave Toler. Motion carried.

President Grasty then asked the Board of Directors to recess and reconvene after Legislative Committee meeting is adjourned.

President Grasty called the board out of recess at 2:05 p.m.

Agenda

Administrator Ralph Wyatt moved to approve the agenda of December 14, 2009, seconded by Commissioner Whitty. Motion carried.

Minutes

Commissioner Faye Stewart moved to approve the minutes of October 12, 2009, seconded by Mr. Wyatt. Motion carried.

Financial Reports

Mike McArthur reviewed the financial statements for periods ending October 31, 2009 and November 30, 2009.

Commissioner Janet Carlson moved to accept the financial statements for October 31, 2009 and November 30, 2009, seconded by Commissioner Jim Bernard. Motion carried.

Mike McArthur reviewed the line item adjustments for 2009 year-end reports.

President Grasty and Commissioner John Elliott requested that the grand total line items be deleted from financial reports.

Receive Wind Energy Task Force report

The AOC Board of Directors created the Wind Energy Task Force in November, 2008 to pursue uniform wind energy review guidelines for consideration of commercial wind energy projects up to 105 megawatts through the county land use permitting process. The task force was charged with developing review guidelines that could ultimately become part of each county's land use regulations and conditional use process.

Art Schlack reviewed the report's findings, which represent a year-long collaborative process by county officials, county planners, state agencies and other interested parties. The task force draft report was transmitted to AOC's Community Development Committee in November and presented at AOC's Annual Conference on November 19, 2009. The final report reflects the comments and suggestions received during the presentation at the conference.

Commissioner Whitty moved to receive the Wind Energy Task Force Final Report and authorize its distribution to AOC members for their consideration and implementation, seconded by Commissioner Bill Hansell. Motion carried.

Commissioner Hansell moved to continue the Wind Energy Task Force and continue to be chaired by Commissioner Steve McClure, seconded by Commissioner Jay Dixon. Motion carried.

Presidential appointments

President Grasty requested action to approve AOC steering committee leadership for 2010.

Commissioner Whitty moved to approve the AOC steering committee leadership for 2010, seconded by Commissioner Linda Modrell. Motion carried.

President Grasty requested action to approve the appointment of Commissioner Janet Carlson as chair of the Task Force on AOC Constitution and Bylaws and approval of the recommended work plan.

Commissioner Whitty moved to approve the appointment of Commissioner Janet Carlson as chair of the Task Force on AOC Constitution and Bylaws and approval of the work plan, seconded by Commissioner Modrell. Motion carried.

Agreement with law firm of Harold, Leahy & Van Vactor

Mr. McArthur requested authorization for AOC to enter into an agreement with the law firm of Harold, Leahy & Van Vactor (primarily Bill Van Vactor) for labor and employment policy analyst services.

Mr. Wyatt moved to approve the authorization for AOC to enter into an agreement with Harold, Leahy & Van Vactor, seconded by Commissioner Whitty. Motion carried

Report of AOC video conferencing

Larry Harker reviewed the current video conferencing bridge system utilized by AOC and its costs. The bridge is owned by the State of Oregon and AOC pays a fee to use the service. He stated that this system will not be available at the current financial rate for 2010 and the new cost estimate is prohibitive to a majority of counties. AOC's adopted budget for 2010 does not allow for the exceptionally steep increase in price demanded by the State of Oregon.

Mr. Harker reviewed the resolution submitted for the board's consideration regarding AOC applying for grant funds for the purchase of a video conference system available to all Oregon counties.

Discussion ensued. Commissioner Janet Carlson voiced her concern that this resolution was not previously posted as an action item. A motion is needed to add this item to the agenda as an action item.

Commissioner Whitty moved to approve the submission of the AOC video conferencing resolution as an agenda action item, seconded by Mr. Wyatt. Motion carried.

Commissioner Whitty moved to approve President Grasty to sign the AOC resolution in support of a grant application for a video conferencing system available to all Oregon counties, seconded by Mr. Wyatt. Motion carried.

Oregon Municipal Finance Officers Association

The Oregon Municipal Finance Officers Association (OMFOA) Board of Directors is interested in being named an AOC affiliate organization and holding a seat on the legislative committee.

Mr. Wyatt spoke on behalf of OMFOA stating that the association membership includes county treasurers and financial officers in addition financial officers and budget staff for cities and special service districts.

Mike McArthur stated for this action to happen an amendment must be made to AOC's bylaws.

Commissioner Kathy George stated that since this item was not an action item on the agenda she would like time to review the criteria for accepting affiliates and associates as AOC members.

Commissioner George moved to take up this issue at a future meeting of the AOC Board, seconded by Judge Pat Shaw. Motion carried.

Other Business - City County Insurance Services (CIS)

Mr. Wyatt presented the quarterly report from CIS to the board.

Meeting adjourned at 2:40 pm

Date: December 7, 2010
To: Board of Directors
Association of Oregon Counties
From: Mike McArthur
AOC executive director
Subject: Notes to December 31, 2009 financial statements

As you review the financial documents for the period ending December 31, 2009 please note:

2008 Actual Beginning Balance, from the audit report is \$945,256. This was not entered in 2008 due to software issues, but has been updated for 2009 and will not be an issue for statements in 2010.

CIS Scholarship: In 2008, AOC received a scholarship from CIS for County College expenses for \$25,000. This check should have been entered as a 2009 Education, Training & Programs Fund Revenue; however, it was actually entered as a 2008 Business Enterprises Fund Revenue. Staff addressed this issue with the auditors and is currently working to resolve the matter.

Personal Services Expenses: In December 2009, the Payroll Assessment line was reduced. Traditionally, CIS health insurance premiums were paid the month prior to when the expense was incurred. Since we have changed to electronically paying the premiums, the need for this no longer exists, resulting in a savings in the Payroll Assessment line.

**Association of Oregon Counties
General Fund
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$875,755.00	\$633,662.00	\$242,093.00	72.4%	
County Dues		580,226.00	548,931.35	31,294.65	94.6%	580,225.99
Contract Payments	648.00	45,000.00	44,598.00	402.00	99.1%	56,050.00
Professional Support Services	10,247.00	129,265.00	130,241.00	(976.00)	100.8%	65,327.34
Admin Support Services	7,345.00	100,764.00	84,630.00	16,134.00	84.0%	71,317.26
Communications Service	808.00	9,700.00	9,696.00	4.00	100.0%	9,418.00
OACC Contribution			500.00	(500.00)	0.0%	
Interest Earnings		60,000.00	8,410.15	51,589.85	14.0%	45,005.89
Misc. Revenue		7,000.00	4,653.73	2,346.27	66.5%	4,748.48
Mental Health		25,000.00	15,994.20	9,005.80	64.0%	13,445.53
Human Services Contract	4,945.78	60,220.00	52,323.45	7,896.55	86.9%	57,965.10
PERS Contribution		87,000.00	59,957.50	27,042.50	68.9%	89,780.00
Video Lottery Defense Fund		34,000.00	23,453.78	10,546.22	69.0%	39,955.10
OACES Contribution		10,000.00	10,000.00		100.0%	10,000.00
Revenue Exchange		300,000.00		300,000.00	0.0%	
Total Revenue	23,993.78	2,323,930.00	1,627,051.16	696,878.84	70.0%	1,043,238.69
Expenses						
Personal Services						
Salaries	63,529.26	738,307.00	771,666.89	(33,359.89)	104.5%	701,106.54
Payroll Assessment	15,715.04	281,620.00	244,956.14	36,663.86	87.0%	238,871.44
Total Personal Services	79,244.30	1,019,927.00	1,016,623.03	3,303.97	99.7%	939,977.98
Materials and Services						
Furniture		3,000.00	4,684.29	(1,684.29)	156.1%	16,919.38
Equipment		3,000.00		3,000.00	0.0%	
Office Relocation					0.0%	23,615.60
Travel	1,182.17	85,000.00	85,413.11	(413.11)	100.5%	60,854.12
Collective Bargaining		1,000.00	21.58	978.42	2.2%	1,027.78
Contract Services	4,102.26	148,000.00	136,800.86	11,199.14	92.4%	95,378.55
Postage	193.60	2,500.00	2,082.29	417.71	83.3%	1,768.63
Printing	1.00	16,000.00	16,412.71	(412.71)	102.6%	13,258.90
Supplies	184.82	6,500.00	8,428.89	(1,928.89)	129.7%	5,852.34
Communications	785.93	17,000.00	17,679.90	(679.90)	104.0%	16,076.15
Audit & Insurance		8,000.00	10,456.91	(2,456.91)	130.7%	6,247.66
Auto Expense	3,585.15	17,000.00	14,298.24	2,701.76	84.1%	14,643.53
LGC Building Maintenance		55,000.00	37,225.57	17,774.43	67.7%	47,647.92
Office Rental	2,786.65		34,679.74	(34,679.74)	0.0%	15,480.00
PERS Expense		87,000.00	14,904.00	72,096.00	17.1%	43,075.00
Legislative Expense		10,000.00	8,348.41	1,651.59	83.5%	820.00
CRP I.S. Services		6,000.00	17,877.31	(11,877.31)	298.0%	10,810.75
Misc. Expense	70.00	2,000.00	4,215.34	(2,215.34)	210.8%	2,234.06
Video Conferencing Expense		4,000.00	1,945.50	2,054.50	48.6%	1,776.15
Video Lottery Defense		24,000.00	18,696.18	5,303.82	77.9%	34,855.93
Data Processing		5,000.00	12,491.94	(7,491.94)	249.8%	2,512.86
Contingency		100,000.00		100,000.00	0.0%	
Capital Outlay		10,000.00		10,000.00	0.0%	
Total Materials and Services	12,891.58	610,000.00	446,662.77	163,337.23	73.2%	414,855.31
Total Expenses	92,135.88	1,629,927.00	1,463,285.80	166,641.20	89.8%	1,354,833.29
Current Year Excess/(Deficit)	(68,142.10)	694,003.00	163,765.36	530,237.64	23.6%	(311,594.60)
Budgeted Carryover						
Year End Balance		617,541.00		617,541.00	0.0%	
Year End Balance - Video Lottery Defense		31,327.00		31,327.00	0.0%	
Year End Balance - Operating Reserves		45,135.00		45,135.00	0.0%	

**Association of Oregon Counties
Public Lands
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$78,227.00	\$51,433.00	\$26,794.00	65.7%	
County Dues		142,690.00	141,052.94	1,637.06	98.9%	142,690.01
Professional Support Services	2,200.00	26,400.00	26,400.00		100.0%	
CFTLC					0.0%	30,001.00
OACC Contribution		500.00		500.00	0.0%	500.00
OSACA Contribution		6,000.00	6,000.00		100.0%	6,000.00
OACTC Contribution	2,000.00	2,000.00	2,000.00		100.0%	2,000.00
Total Revenue	4,200.00	255,817.00	226,885.94	28,931.06	88.7%	181,191.01
Expenses						
Personal Services						
Salaries	7,920.00	97,416.00	95,040.00	2,376.00	97.6%	92,352.00
Payroll Assessment	3,031.73	40,720.00	38,666.04	2,053.96	95.0%	38,780.01
Total Personal Services	10,951.73	138,136.00	133,706.04	4,429.96	96.8%	131,132.01
Materials and Services						
Furniture		1,000.00	1,008.85	(8.85)	100.9%	2,780.61
Office Relocation					0.0%	7,818.83
Travel		15,500.00	14,350.80	1,149.20	92.6%	12,008.48
Membership		3,602.00		3,602.00	0.0%	
Contract Services	3.63	100.00	672.34	(572.34)	672.3%	124.97
Postage	11.00	500.00	221.04	278.96	44.2%	289.61
Printing		3,200.00	1,964.16	1,235.84	61.4%	2,393.14
Supplies	12.32	1,300.00	920.29	379.71	70.8%	1,136.76
Communications	115.50	3,000.00	2,298.85	701.15	76.6%	2,427.42
Audit & Insurance		1,500.00	2,376.76	(876.76)	158.5%	1,612.27
Communications Services	479.00	5,750.00	5,748.00	2.00	100.0%	5,583.00
Auto Expense	108.35	1,500.00	803.55	696.45	53.6%	1,412.08
AOC Administrative Support Serv	1,605.00	19,258.00	19,260.00	(2.00)	100.0%	18,696.96
LGC Building Maintenance					0.0%	16,722.12
Legislative Expense		1,500.00	1,691.15	(191.15)	112.7%	10.00
Misc. Expense		100.00	20.00	80.00	20.0%	78.01
Data Processing		500.00	2,083.92	(1,583.92)	416.8%	222.30
Contingency		5,000.00		5,000.00	0.0%	
Total Materials and Services	2,334.80	63,310.00	53,419.71	9,890.29	84.4%	73,316.56
Total Expenses	13,286.53	201,446.00	187,125.75	14,320.25	92.9%	204,448.57
Current Year Excess/(Deficit)	(9,086.53)	54,371.00	39,760.19	14,610.81	73.1%	(23,257.56)
Budgeted Carryover						
Year End Balance		54,371.00		54,371.00	0.0%	

**Association of Oregon Counties
CFTLC
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$64,637.00	\$92,916.00	(\$28,279.00)	143.8%	
County Dues		26,400.00	26,401.00	(1.00)	100.0%	
Total Revenue		91,037.00	119,317.00	(28,280.00)	131.1%	
Expenses						
Personal Services						
Materials and Services						
Contract Services		30,000.00	34,599.68	(4,599.68)	115.3%	
AOC Professional Support Servi	2,200.00	26,400.00	26,400.00		100.0%	
Total Materials and Services	2,200.00	56,400.00	60,999.68	(4,599.68)	108.2%	
Total Expenses	2,200.00	56,400.00	60,999.68	(4,599.68)	108.2%	
Current Year Excess/(Deficit)	(2,200.00)	34,637.00	58,317.32	(23,680.32)	168.4%	
Budgeted Carryover Year End Balance		34,637.00		34,637.00	0.0%	

**Association of Oregon Counties
Roads Fund
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$440,000.00	\$477,170.00	(\$37,170.00)	108.4%	
Road Revenue Exchange		1,305,000.00	1,305,000.00		100.0%	804,600.00
Admin Support Services		65,000.00	25,000.00	40,000.00	38.5%	50,109.66
Interest Earnings		35,000.00	11,466.00	23,534.00	32.8%	43,217.92
Misc. Revenue		1,000.00		1,000.00	0.0%	
CRP Services to AOC		4,000.00	19,173.34	(15,173.34)	479.3%	10,990.60
Total Revenue		1,850,000.00	1,837,809.34	12,190.66	99.3%	908,918.18
Expenses						
Personal Services						
Salaries	55,789.09	655,000.00	656,708.15	(1,708.15)	100.3%	600,432.33
Payroll Assessment	9,625.62	250,000.00	225,916.88	24,083.12	90.4%	198,799.61
Total Personal Services	65,414.71	905,000.00	882,625.03	22,374.97	97.5%	799,231.94
Materials and Services						
Furniture		50,000.00	924.81	49,075.19	1.8%	5,940.07
Office Relocation					0.0%	20,803.00
Travel		38,000.00	24,334.86	13,665.14	64.0%	19,695.66
Collective Bargaining		5,000.00	144.42	4,855.58	2.9%	7,406.22
Membership		1,000.00	477.00	523.00	47.7%	473.00
Contract Services	29.02	125,000.00	36,877.36	88,122.64	29.5%	63,043.17
Postage	15.40	1,000.00	188.89	811.11	18.9%	162.02
Printing		3,000.00	4,092.47	(1,092.47)	136.4%	1,116.81
Supplies	49.28	2,500.00	2,666.80	(166.80)	106.7%	2,330.94
Communications	972.72	11,000.00	8,722.29	2,277.71	79.3%	7,341.47
Audit & Insurance		6,500.00	8,701.63	(2,201.63)	133.9%	5,735.39
Auto Expense		16,000.00	11,018.81	4,981.19	68.9%	12,826.98
AOC Professional Support Servi	8,642.00	110,000.00	110,981.00	(981.00)	100.9%	65,327.34
AOC Administrative Support Serv	1,448.00	30,000.00	13,866.00	16,134.00	46.2%	38,537.34
LGC Building Maintenance		24,000.00	16,332.04	7,667.96	68.1%	39,281.02
Office Rental	3,011.81	24,000.00	39,146.52	(15,146.52)	163.1%	
Technology Transfer		100,000.00	100,000.00		100.0%	100,000.00
Legislative Expense		4,000.00	3,442.02	557.98	86.1%	1,690.00
Misc. Expense		2,000.00	695.35	1,304.65	34.8%	1,170.47
Data Processing		52,000.00	42,635.53	9,364.47	82.0%	44,681.26
Contingency		100,000.00		100,000.00	0.0%	
Training		40,000.00	28,311.25	11,688.75	70.8%	29,160.23
Total Materials and Services	14,168.23	745,000.00	453,559.05	291,440.95	60.9%	466,722.39
Total Expenses	79,582.94	1,650,000.00	1,336,184.08	313,815.92	81.0%	1,265,954.33
Current Year Excess/(Deficit)	(79,582.94)	200,000.00	501,625.26	(301,625.26)	250.8%	(357,036.15)
Budgeted Carryover						
Year End Balance		200,000.00		200,000.00	0.0%	

**Association of Oregon Counties
Forest
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$86,468.00	\$99,880.00	(\$13,412.00)	115.5%	
County Dues	945.00	145,779.00	128,763.00	17,016.00	88.3%	
Admin Support Services					0.0%	145,779.00
Interest Earnings		4,000.00	632.77	3,367.23	15.8%	3,317.57
Total Revenue	945.00	236,247.00	229,275.77	6,971.23	97.0%	149,096.57
Expenses						
Personal Services						
Materials and Services						
Travel		3,000.00		3,000.00	0.0%	
Contract Services		189,000.00	99,227.96	89,772.04	52.5%	171,404.38
AOC Administrative Support Serv	328.00	3,932.00	3,936.00	(4.00)	100.1%	3,816.96
Contingency		20,000.00		20,000.00	0.0%	
Total Materials and Services	328.00	215,932.00	103,163.96	112,768.04	47.8%	175,221.34
Total Expenses	328.00	215,932.00	103,163.96	112,768.04	47.8%	175,221.34
Current Year Excess/(Deficit)	617.00	20,315.00	126,111.81	(105,796.81)	620.8%	(26,124.77)
Budgeted Carryover						
Year End Balance		20,315.00		20,315.00	0.0%	

**Association of Oregon Counties
Business Enterprises
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$43,549.00	\$226,964.00	(\$183,415.00)	521.2%	
Contract Payments		15,000.00	10,000.00	5,000.00	66.7%	19,000.00
Professional Support Services		12,000.00		12,000.00	0.0%	12,000.00
NACo Royalties		11,664.00	441.75	11,222.25	3.8%	6,385.37
US Communities	753.98	1,885.00	2,379.26	(494.26)	126.2%	2,350.41
Insurance Trust Administration		310,000.00	298,303.49	11,696.51	96.2%	286,686.85
Misc. Revenue			20,518.08	(20,518.08)	0.0%	45,500.00
Business Partnership		5,000.00	1,500.00	3,500.00	30.0%	2,500.00
Transportation Fund Grant		200,000.00	311,375.42	(111,375.42)	155.7%	149,658.49
Total Revenue	<u>753.98</u>	<u>599,098.00</u>	<u>871,482.00</u>	<u>(272,384.00)</u>	<u>145.5%</u>	<u>524,081.12</u>
Expenses						
Personal Services						
<hr/>						
Materials and Services						
Revenue Transfer		300,000.00		300,000.00	0.0%	
Travel		1,000.00	5,055.94	(4,055.94)	505.6%	104.25
AOC Administrative Support Serv	3,083.00	37,000.00	36,996.00	4.00	100.0%	
Misc. Expense			573.37	(573.37)	0.0%	
Transportation Fund Expense		185,000.00	202,898.84	(17,898.84)	109.7%	272,013.11
Contingency		25,000.00		25,000.00	0.0%	
Total Materials and Services	<u>3,083.00</u>	<u>548,000.00</u>	<u>245,524.15</u>	<u>302,475.85</u>	<u>44.8%</u>	<u>272,117.36</u>
Total Expenses	<u>3,083.00</u>	<u>548,000.00</u>	<u>245,524.15</u>	<u>302,475.85</u>	<u>44.8%</u>	<u>272,117.36</u>
Current Year Excess/(Deficit)	(2,329.02)	51,098.00	625,957.85	(574,859.85)	1225.0%	251,963.76
Budgeted Carryover Year End Balance		<u>51,098.00</u>		<u>51,098.00</u>	<u>0.0%</u>	

**Association of Oregon Counties
Education, Training & Programs
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance			(\$9,613.00)	\$9,613.00	0.0%	
County College	(500.00)	10,000.00	6,000.00	4,000.00	60.0%	8,500.00
Scholarships & Donations		27,000.00		27,000.00	0.0%	
Total Revenue	(500.00)	37,000.00	(3,613.00)	40,613.00	-9.8%	8,500.00
Expenses						
Personal Services						
Materials and Services						
AOC Professional Support Servi	605.00	7,265.00	7,260.00	5.00	99.9%	
County College Expense		8,000.00	8,446.52	(446.52)	105.6%	4,411.86
Training	60.00	10,000.00	8,790.43	1,209.57	87.9%	12,701.50
Scholarships & Donations		5,000.00	2,637.56	2,362.44	52.8%	1,000.00
Total Materials and Services	665.00	30,265.00	27,134.51	3,130.49	89.7%	18,113.36
Total Expenses	665.00	30,265.00	27,134.51	3,130.49	89.7%	18,113.36
Current Year Excess/(Deficit)	(1,165.00)	6,735.00	(30,747.51)	37,482.51	-456.5%	(9,613.36)
Budgeted Carryover						
Year End Balance		6,735.00		6,735.00	0.0%	

**Association of Oregon Counties
Conference
Financial Statement
For the Twelve Months Ending December 31, 2009**

	December Actual	Annual Budget	YTD Actual	Remaining Budget	%of Budget Used	2008 Actual
Revenue						
Beginning Balance		\$170,355.00	\$158,049.00	\$12,306.00	92.8%	
Misc. Revenue		2,000.00	447.48	1,552.52	22.4%	
Registration	6,255.00	75,000.00	58,210.00	16,790.00	77.6%	
Affiliates	1,350.00		8,075.00	(8,075.00)	0.0%	
Exhibitors	1,170.00	20,000.00	18,730.00	1,270.00	93.7%	
Sponsor Contributions	1,000.00	10,000.00	6,000.00	4,000.00	60.0%	
Meals	930.00	3,000.00	2,100.00	900.00	70.0%	
Fellowship Breakfast	270.00		510.00	(510.00)	0.0%	
Total Revenue	10,975.00	280,355.00	252,121.48	28,233.52	89.9%	
Expenses						
Personal Services						
Materials and Services						
Meals		44,000.00	6,949.04	37,050.96	15.8%	
Banquet Entertainment		10,000.00	8,234.95	1,765.05	82.3%	
Staff Expense	414.00	9,000.00	3,550.50	5,449.50	39.5%	
Building Rentals			4,501.50	(4,501.50)	0.0%	
Audio Visual Rental			150.00	(150.00)	0.0%	
Product Tasting			803.71	(803.71)	0.0%	
Merchant Account Fees			2,485.20	(2,485.20)	0.0%	
On-Line Registration			3,000.00	(3,000.00)	0.0%	
Travel	12.45		477.11	(477.11)	0.0%	
Contract Services			1,428.91	(1,428.91)	0.0%	
Postage		3,000.00		3,000.00	0.0%	
Printing		3,000.00	3,161.88	(161.88)	105.4%	
Supplies	122.50	3,000.00	8,555.49	(5,555.49)	285.2%	
Audit & Insurance			1,250.00	(1,250.00)	0.0%	
Communications Services	329.00	3,950.00	3,948.00	2.00	99.9%	
Auto Expense	539.55		1,107.45	(1,107.45)	0.0%	
AOC Professional Support Servi	1,000.00	12,000.00	12,000.00		100.0%	
AOC Administrative Support Serv	881.00	10,574.00	10,572.00	2.00	100.0%	
Misc. Expense		16,000.00	3,842.04	12,157.96	24.0%	
Data Processing			147.00	(147.00)	0.0%	
Contingency		15,000.00		15,000.00	0.0%	
Total Materials and Services	3,298.50	129,524.00	76,164.78	53,359.22	58.8%	
Total Expenses	3,298.50	129,524.00	76,164.78	53,359.22	58.8%	
Current Year Excess/(Deficit)	7,676.50	150,831.00	175,956.70	(25,125.70)	116.7%	
Budgeted Carryover						
Year End Balance		135,831.00		135,831.00	0.0%	

Association of Oregon Counties
BALANCE SHEET
For the Twelve Months Ending December 31, 2009

		<u>YEAR TO DATE</u> <u>ACTUAL</u>
ASSETS		
CURRENT ASSETS		
Petty Cash	\$100.00	
Checking	28,255.47	
Pre-paid Expenses	3,108.00	
Savings	1,685,412.38	
Investment in Local Gov Center	862,181.00	
Accounts Receivable	<u>122,290.61</u>	
TOTAL CURRENT ASSETS		2,701,347.46
FIXED ASSETS		
Furniture & Equipment	469,142.65	
Accumulated Depreciation	<u>(385,158.57)</u>	
TOTAL FIXED ASSETS		83,984.08
Deferred Compensation Assets		<u>1,562,313.49</u>
TOTAL ASSETS		<u><u>4,347,645.03</u></u>
LIABILITIES AND EQUITY		
LIABILITIES		
Accounts Payable	(22,423.91)	
Accrued Vacation Pay	121,244.47	
Payroll Deductions	856.16	
Deferred Income	176,138.48	
Deferred Compensation Payable	<u>1,572,227.49</u>	
TOTAL LIABILITIES		1,848,042.69
FUND BALANCES		
Invested in Fixed Assets	83,984.08	
Equity in Local Government Cent	862,181.00	
Fund Balance	(106,158.22)	
Current Year Excess/(Deficit)	<u>1,659,595.48</u>	
TOTAL FUND BALANCES		<u>2,499,602.34</u>
TOTAL LIABILITIES AND EQUIT		<u><u>4,347,645.03</u></u>

Date: December 7, 2010
To: Board of Directors
Association of Oregon Counties
From: Mike McArthur
AOC executive director
Subject: Revenue transfers

Requested actions:

- 1) Transfer \$300,000 from AOC Business Enterprises Fund to the General Fund for 2009 fiscal year.
- 2) Transfer \$7,000 from Business Enterprises Fund to the Education, Training and Programs Fund.

Background:

- 1) Board action is required to transfer revenue between funds. Based on previous board action the insurance administrative fee from City County Insurance Services (CIS) accrues to the Business Enterprises Fund. The 2009 budget anticipated a transfer of \$300,000 from Business Enterprises to General Fund. Those funds are available for transfer.
- 2) AOC needs to avoid carrying forward a negative beginning balance from 2008 in the Education, Training and Programs Fund. This transfer eliminates that situation.

Date: January 7, 2010
To: Board of Directors
Association of Oregon Counties
From: Judge Steve Grasty
AOC President
Subject: Presidential appointments

Requested action:

Ratify appointment of Commissioner Earl Fisher to the position of co-chair of the AOC Governance Committee. Further, appoint District Attorney Walt Beglau as the Oregon District Attorneys Association liaison to the AOC Legislative Committee.

Background:

At the December meeting of the Board, Commissioner Earl Fisher's name was submitted for consideration as vice chair of the AOC Governance Committee. It was my intent that Commissioner Fisher would serve as co-chair of this committee. Due to a scrivener's error this information was not conveyed to you correctly.

For the past year Columbia County District Attorney Steve Atchison has served as the ODAA liaison to the AOC Legislative Committee. Recently, ODAA named Marion County District Attorney Walt Beglau to this role. DA Atchison took an active role with the committee and we appreciate his commitment of time and energy.

Date: January 7, 2010
To: Board of Directors
Association of Oregon Counties
From: AOC Treasurer Judge Pat Shaw
Mike McArthur, AOC executive director
Subject: AOC Check Signing Authority

Requested Action:

Authorize AOC executive director to sign all staff expense reimbursement checks, except his/her own, up to \$5,000 without prior approval of the AOC treasurer. The treasurer will continue to review the actual claim documents. The executive director will review the claim prior to signing reimbursement checks.

Background:

Currently staff expense reimbursement checks are signed by the AOC treasurer following review of the claim documents. This sometimes creates timing problems and cash flow issues for those being reimbursed. Most reimbursements are for small amounts (less than \$500) and are well documents with receipts and travel and/or meeting details. The treasurer will continue to review the actual claim documents and will consult with the executive director in the event there is question about the claim.

The executive director now has authority to sign checks up to \$5,000 in approved categories.

Date: December 7, 2010
To: Board of Directors
Association of Oregon Counties
From: Mike McArthur
AOC executive director
Subject: AOC Constitution and Bylaws Revision Task Force

Requested action:

Appoint Commissioners Bob Austin, Kathy George, Bill Hansell, Deborah Kafoury, Don Lindly, Linda Modrell and Al Switzer; AOC past president Bobby Green; AOC past vice president Gina Nikkel and AOC staff members Mike McArthur and Paul Snider to the AOC Constitution and Bylaws Revision Task Force.

Background:

At its last meeting the board appointed Commissioner Janet Carlson to serve as chair of the AOC Constitution and Bylaws Revision Task Force. Commissioner Carlson has started the work of the task force and now asks that members be named to the force.