

Board of Directors

Monday, December 12, 2011
2:00 p.m.

Multnomah County Board & Conference Room
Multnomah Building, First Floor
501 SE Hawthorne Boulevard
Portland, Oregon

Agenda

2:00 p.m.

1. Call to order AOC President Tammy Baney
1.1 Self-introductions

2. 2012 AOC appointments President Baney
2.1 Board of Directors and Legislative Committee **(Action)** *page 3*

Approximately 3:00 p.m. (*close of Legislative Committee meeting*)

3. Reconvene President Baney

4. Agenda approval (Action)

5. Items moved from Consent Agenda (Possible Action) President Baney

3:05 p.m.

6. Consent Agenda (Action) page 5 President Baney
6.1 Minutes from October 10, 2011 meeting *page 7*
6.2 Financial Reports for period ending October 31, 2011 *page 12*
6.3 Financial Reports for period ending November 30, 2011 *page 24*
6.4 Recommendations and Appointments *page 5*
6.5 AOC supplemental budget action *page 6*

3:10 p.m.

7. Agreement with Community Renewable Energy Association (CREA) (Action) page 30 Mike McArthur

3:15 p.m.

8. Contractor Agreement with Doris Penwell (Action) page 31 Mike McArthur

3:20 p.m.

9. Additional signatory for AOC emergency checks (Action) page 32 Mike McArthur

3:25 p.m.

10. Center for Public Service compensation study (Action) *page 34* Mike McArthur

3:30 p.m.

11. Prescription drug programs (discussion) *page 36* Mike McArthur

3:40 p.m.

12. Other business President Baney
12.1 AOC Annual Conference location/timing survey

13. Adjournment President Baney

Next AOC Board of Directors meeting – January 9, 2012

2 p.m. Local Government Center, Salem

Scheduled AOC Board of Directors meetings for 2012

following Legislative Committee meeting at the Local Government Center, Salem

Time of meetings typically 2 p.m.

January 9, 2012

February 20

March 12

April 9

May 14

June 12 (*following AOC spring conference*)

September 10

October 8

December 10

June 10 – 12, AOC Spring Conference (*in Deschutes County, location TBD*)

November 13 – 15, AOC Annual Conference (*location TBD*)

2012 Board of Directors

Officers:

President **Tammy Baney**, Deschutes
 First Vice President **Mary Stern**, Yamhill
 Second Vice President **Earl Fisher**, Columbia
 Treasurer **Patricia Shaw**, Gilliam
 Immediate Past President **Janet Carlson**, Marion

District Chairs:

1: Judge **Dan Joyce**, Malheur
Alternate: Commissioner Fred Warner, Baker
 2: Commissioner **Wayne Fording**, Jefferson
Alternate: Commissioner Alan Unger, Deschutes
 3: Judge **Jeanne Burch**, Wheeler
Alternate: Commissioner Bob Barton, Hood River
 4: Commissioner **Bill Waddle**, Curry
Alternate: Commissioner Simon Hare, Josephine
 5: Commissioner **Will Tucker**, Linn
Alternate: Commissioner Jay Bozievich, Lane
 6: Commissioner **Kathy George**, Yamhill
Alternate: Commissioner Craig Pope, Polk
 7: Commissioner **Mark Labhart**, Tillamook
Alternate: Commissioner Earl Fisher, Columbia
 8: Commissioner **Andy Duyck**, Washington
Alternate: Commissioner Jim Bernard, Clackamas

NACo Representatives:

NACo: Commissioner **Bill Hansell**, Umatilla
 NACo: Commissioner **Tony Hyde**, Columbia
 NACo & WIR: Commissioner **Tim Josi**, Tillamook
 WIR: Judge **Dan Joyce**, Malheur

Counties with population of 250,000 or more:

Clackamas: Commissioner **Charlotte Lehan**
 Lane: Commissioner **Faye Stewart**
 Marion: Commissioner **Sam Brentano**
 Multnomah: Commissioner **Judy Shiprack**
 Washington: Commissioner **Andy Duyck**

Members-at-Large:

Commissioner Chris Perry, Wheeler
 Commissioner Annabelle Jaramillo, Benton
 TBD
 TBD
 TBD
 TBD

AOC Affiliate Organizations Representatives:

OSACA (Assessors): **Scot Langton**, Deschutes
 OCCA (Clerks): **Dana Jenkins**, Lincoln
 NACA (County Administrators): **Ralph Wyatt**, Linn
 OACES (Engineers & Surveyors): **Robb Paul**, Douglas
 OJPA (Justices of the Peace): **Charles Fadeley**, Deschutes
 OSSA (Sheriffs): **Jack Crabtree**, Yamhill
 OACTC (Tax Collectors): **Bob Vroman**, Clackamas
 OACTFO (Treasurers): **Laurie Steele**, Marion

AOC Special Operations Committee

Officers:

President **Tammy Baney**
 First Vice President **Mary Stern**
 Second Vice President **Earl Fisher**
 Treasurer **Patricia Shaw**
 Immediate Past President **Janet Carlson**

Committee Chairs:

Judge **Jeanne Burch**
 Commissioners **Tony Hyde & Diane McKeel**
 Commissioner **Larry Givens**
 Commissioners **Andy Duyck & Earl Fisher**
 Commissioner **Janet Carlson**
 Judge **Steve Grasty** & Commissioner **Joe Laurance**
 Commissioners **Jim Bernard & Jay Dixon**
 Commissioners **Al Switzer & Fred Warner**
 Commissioners **Craig Pope & Al Unger**

2012 Legislative Committee

Officers:

President **Tammy Baney**, Deschutes
First Vice President **Mary Stern**, Yamhill
Second Vice President **Earl Fisher**, Columbia
Treasurer **Patricia Shaw**, Gilliam
Immediate Past President **Janet Carlson**, Marion

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Alternate: Commissioner Simon Hare, Josephine
5: Commissioner **Will Tucker**, Linn
Alternate: Commissioner Jay Bozievich, Lane
6: Commissioner **Kathy George**, Yamhill
Alternate: Commissioner Craig Pope, Polk
7: Commissioner **Mark Labhart**, Tillamook
Alternate: Commissioner Earl Fisher, Columbia
8: Commissioner **Andy Duyck**, Washington
Alternate: Commissioner Jim Bernard, Clackamas

District Delegates:

1: Judge **Mark Webb**, Grant
2: Judge **Mike McCabe**, Crook
3: Commissioner **Chris Perry**, Wheeler
4: Commissioner **Joe Laurance**, Douglas
5: Commissioner **John Lindsey**, Linn
6: Commissioner **Craig Pope**, Polk
7: Commissioner **Peter Huhtala**, Clatsop
8: Commissioner **Greg Malinoski**, Washington

Steering Committee Chairs:

Communications: Judge **Jeanne Burch**, Wheeler

Vice Chair Commissioner Tony DeBone, Deschutes

Economic & Community Development: Co-chairs Commissioners **Tony Hyde**, Columbia & **Diane McKeel**, Multnomah

Energy & Environment: Commissioner **Larry Givens**, Umatilla

Vice Chair Judge Gary Thompson, Sherman

Governance: Co-chairs Commissioners **Andy Duyck**, Washington & **Earl Fisher**, Columbia

Vice Chair John Hatfield, Jefferson

Human Services: Commissioner **Janet Carlson**, Marion

Vice Chairs Commissioners Kathy George, Yamhill & Bill Hall, Lincoln

Public Lands & Natural Resources: Co-chairs Judge **Steve Grasty** & Commissioner **Joe Laurance**, Douglas

Vice chairs Commissioners Faye Stewart, Lane & CW Smith, Jackson

Public Safety: Co-chairs Commissioners **Jim Bernard**, Clackamas & **Jay Dixon**, Benton;

Vice Chairs Commissioners Cheryl Hukill, Klamath & Mary Stern, Yamhill

Transportation: Co-chairs Commissioners **Al Switzer**, Klamath & **Fred Warner**, Baker

Water: Co-chairs Commissioners **Craig Pope**, Polk & **Alan Unger**, Deschutes;

Vice Chairs Commissioner Dennis Doherty, Umatilla & Judge Mike McCabe, Crook

NACo Representatives:

NACo: Commissioner **Bill Hansell**, Umatilla
NACo: Commissioner **Tony Hyde**, Columbia
NACo & WIR: Commissioner **Tim Josi**, Tillamook
WIR: Judge **Dan Joyce**, Malheur

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Lane: Commissioner **Faye Stewart**
Marion: Commissioner **Sam Brentano**
Multnomah: Commissioner **Judy Shiprack**
Washington: Commissioner **Andy Duyck**

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Commissioner Chris Perry, Wheeler
Commissioner Annabelle Jaramillo, Benton
TBD
TBD
TBD
TBD

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OSACA (Assessors): **Scot Langton**, Deschutes
OCCA (Clerks): **Dana Jenkins**, Lincoln
NACA (County Administrators): **Ralph Wyatt**, Linn
ODDA (District Attorneys) **Eric Nisley**, Wasco
OACES (Engineers & Surveyors): **Robb Paul**, Douglas
OJPA (Justices of the Peace): **Charles Fadeley**, Deschutes
OSSA (Sheriffs): **Jack Crabtree**, Yamhill
OACTC (Tax Collectors): **Bob Vroman**, Clackamas
OACTFO (Treasurers): **Laurie Steele**, Marion

Date: December 12, 2011
To: Board of Directors
From: Mike McArthur, executive director
Subject: Consent Agenda
Staff: Cara Fischer, deputy executive director

Should a director wish to move an item off the consent agenda for general discussion and action that may be done immediately following approval of the meeting agenda.

6.1 Minutes from October 10, 2011

Requested action:

Accept the minutes as represented, on next pages of this agenda packet.

6.2 Financial Report for period ending October 31, 2011

Requested action:

Accept the financial report as represented on document attached to this agenda packet.

6.3 Financial Report for period ending November 30, 2011

Requested action:

Accept the financial report as represented on document attached to this agenda packet

6.4 Recommendations & Appointments

Requested actions:

1. The Local Bridge Selection Review Committee is established in the Federal-aid Project Guidelines and Working, an intergovernmental agreement between AOC, LOC and ODOT. It is the policy setting and project recommending body for all issues associated with the federal Highway Bridge Program and the TIA programs for local agency bridges in Oregon.

*Renew appointment of Ian Cannon, Multnomah County Bridge services manager, as a voting member, with a term to expire on November 30, 2015.

*Renew appointment of Greg Clemmons, Washington County operations engineer, as a voting member, with a term to expire on November 30, 2015.

*Renew appointment of Mike Kuntz, Jackson County engineer, as the alternate voting member, with a term to expire on November 30, 2015.

2. Recommend Kim Rhodes, Marion County crew leader, be appointed as AOC's representative to the Oregon Utilities Notification Council Board.
3. Concur with AOC president's recommendation to the Oregon Parks and Recreation (OP&R) Departments director to appoint Roger Nyquist to the OP&R Scenic Bikeways Committee.
4. Concur with AOC president's nomination of Jackson County Commissioner John Rashor to represent counties west of the Cascades and Clackamas County Commissioner Jim Bernard as an at-large member to serve on the Oregon Parks and Recreation Department's (OPRD) Local Government Grant Advisory Committee.

6.5 AOC supplemental budget request

Requested action:

Authorize executive director to receive grant funds from City of Portland, U.S. Department of Agriculture and Oregon Solutions totaling \$86,000 to be used for Oregon Clean Energy Alliance (SOCEA) projects. AOC acts as fiscal agent and grant manager for these funds. \$2,500 stays with AOC for administrative duties, the remainder is pass-through on SOCEA's behalf.

Association of Oregon Counties
Board of Directors

Monday, October 10, 2011
2:00 p.m.

Local Government Center
Salem, Oregon

Present: President Janet Carlson, Commissioner Tammy Baney, Commissioner Mary Stern, Judge Pat Shaw, Judge Steve Grasty, Commissioner Annabelle Jaramillo, Commissioner Kathy George, Commissioner Tony Hyde, Commissioner Wayne Fording, Judge Jeanne Burch, Commissioner Andy Duyck, Commissioner Mark Labhart, Sheriff Jack Crabtree, Administrator Ralph Wyatt

Via telephone: Commissioner Bill Hansell, Commissioner Joe Laurance, Commissioner Leslie Lewis, Public Works Director Robb Paul

Guests: Alex Cuyler, Joel Shapiro

Staff and consultants: Mike McArthur, Cara Fischer, Emily Ackland, Mike Eliason, Ann Hanus, Paul Snider, Joann Hendrix

President Janet Carlson called the meeting to order at 2:00 p.m.

Agenda Approval

Commissioner Tony Hyde moved to approve the agenda of October 10, 2011, with the addition of Oregon's Early Learning Initiative A County Perspective, seconded by Mr. Ralph Wyatt. Motion carried.

Consent Agenda

Accept the minutes as presented from September 12, 2011.

Receive the financial report as presented for period ending September 30, 2011.

Recommendations & Appointments

1. Recommend appointment of Deschutes County Commissioner Alan Unger to the Oregon Freight Advisory Committee (OFAC).
2. Recommend appointment of Lane County Commissioner Faye Stewart to the Land Conservation and Development Commission (LCDC).

Mr. Wyatt moved to approve the consent agenda, seconded by Commissioner Fording. Motion carried.

Revised 2012 Forest Management Subcommittee Budget

Mr. McArthur requested approval of the revised proposed 2012 Forest Management Subcommittee Budget.

Gil Riddell reported that at its September 12 meeting, the AOC Board of Directors approved the previous proposed version of the 2012 Forest Management Subcommittee Budget for consideration by AOC membership at the 2011 annual business meeting.

That version was described as a “placeholder” given the uncertainties of the economy and national politics. In late September, the Forest Management Subcommittee Board of Directors agreed to pay the final 2011 installment of the assessment to the national campaign on reauthorization of Secure Rural Schools, as anticipated by the 2011 budget. The placeholder showed only \$111,000 of the \$148,000 assessment would be paid. Given the campaign’s need for resources at this strategic point, the board assented to pay the final \$37,000.

The other revision made in this new proposed budget is to anticipate that all counties will pay 2011 AOC dues. The six counties that have not yet paid account for about \$37,000, identical to the final installment paid to the national campaign. Consequently, the proposed budget continues to anticipate a 2012 year-end operating reserves balance of about \$90,000.

Judge Steve Grasty recommended approval of the revised proposed 2012 Forest Management Subcommittee Budget authorizing the Forest Management Subcommittee boards' decision to pay the final \$37,000 to the national campaign on reauthorization of Secure Rural Schools, seconded by Commissioner Mark Labhart. Motion carried.

Intergovernmental Agreement with ODOT

Mr. McArthur requested the board authorize the executive director to enter into an Intergovernmental Agreement with the Oregon Department of Transportation (ODOT) to accept funds to subcontract a project to provide technical assistance for an on-line tool to enable individuals to find ride-matches.

Ann Hanus reported that the Public Transit Division of ODOT has asked AOC to administer a contract that will provide technical assistance and a free on-line tool that will help individuals and groups easily create ride pools and find ride partners. This tool is part of the Drive Less Connect program and can be helpful for both urban and rural Oregonians. The on-line tool can be tailored for individual groups and events. It will also be available in Washington and Idaho for regional ride-shares.

AOC anticipates this contract with ODOT will amount to \$150,000 and last a maximum of 18 months. AOC will receive 15 percent (\$22,500) of the total for its compensation. AOC has had a successful partnership in the past completing projects for the Public Transit Division of ODOT, and this proposed project will continue that partnership.

Mr. Wyatt moved to authorize the executive director to enter into an Intergovernmental Agreement with the Oregon Department of Transportation (ODOT) to accept funds to subcontract a project to provide technical assistance for an on-line tool to enable individuals to find ride-matches, seconded by Judge Grasty. Motion carried.

Proposed AOC Bylaw Revisions

Mr. McArthur recommended approval of AOC bylaw revisions, which will be submitted to the full AOC membership at the annual business meeting, November 17, 2011.

Mike Eliason reviewed the bylaw revisions stating that the AOC Special Operations Committee typically meets during the legislative session, in between meetings of the AOC Legislative Committee, in order to take action on critical issues where time is of the essence. Currently, the Special Operations Committee consists of all members of the executive committee, plus six county judges or commissioners appointed by the president and one member each from Clackamas, Multnomah and Washington counties, as recommended by the governing bodies of those respective counties.

The executive committee observed that the main function of the AOC Special Operations Committee is to adopt policy positions between regular legislative committee meetings. The proposed bylaw revisions would change the composition of the committee to include the members of the executive committee and steering committee chairs. This would expand the committee size from 11 to 14 members and broaden the base of viewpoints and opinions. It will continue to be important for presidents to consider geography and population as factors when selecting steering committee chairs. In addition, the bylaws would be amended to clarify that the AOC Special Operations Committee only has authority to act for the AOC Legislative Committee, and not the board.

Several other changes are proposed for clarity and to update the bylaws into conformance with current practice. The changes include:

- 1) Article XVII, referring to Parliamentary Procedure, is updated to make clear that members participating in meetings via telephone or video conference are considered present for purposes of parliamentary rules, except in the case of membership meetings.
- 2) Article XIV, which addresses the Budget and Audit committees, is amended to allow the district chair members of the Budget Committee to designate an alternate. This is intended to allow more easily a quorum to be present. Additionally, language is added in both the Budget and Audit Committee sections to make clear that a majority of the “members of the” committee constitutes a quorum.

The proposed changes to the bylaws would take effect upon the affirmative vote of two-thirds of the delegates of members counties present at the association’s annual business meeting to be held November 17, 2011.

Commissioner Annabelle Jaramillo moved to recommend approval of AOC bylaw revisions to full membership at annual business meeting, November 17, 2011, seconded by Judge Pat Shaw. Motion carried.

Deferred Compensation Plan Addition

Mr. McArthur requested the board authorize the executive director to enter into an agreement with Nationwide Retirement Solutions to offer the Pro-Account option to AOC employees participating in the deferred compensation program

Cara Fischer explained that the majority of AOC employees hold a deferred compensation account with Nationwide Retirement Solutions. AOC has offered this voluntary benefit for a number of years. Nationwide has added a new account type called the Pro-Account to its product line-up and there may be employees interested in investing in this particular service.

AOC, as the plan sponsor, must enter into an agreement with Nationwide each time a new account type is added to the suite of options offered to employees.

Commissioner Tammy Baney moved to authorize the executive director to enter into an agreement with Nationwide Retirement Solutions to offer the Pro-Account option to AOC employees participating in the deferred compensation program, seconded by Commissioner Hyde. Motion carried.

Resource Consultants Agreement

Mr. McArthur requested the board authorize the executive director to enter into an agreement with Resource Consultants to fulfill obligations required by a City of Portland solar energy grant for SOCEA.

Emily Ackland stated that AOC has worked with counties of the Southern Oregon Clean Energy Alliance (SOCEA) to help with regional collaboration and determine projects of interest to member counties. Solar energy is a high priority for SOCEA and a grant was recently received by AOC to forward these efforts.

Portland's Bureau of Planning and Sustainability awarded \$8,000 of funds received from the U.S. Department of Energy, Solar America Cities Special Projects program. SOCEA is interested in working with Resource Consultants, an Oregon firm dedicated to provide innovative renewable resource and energy solutions for public and private clients, to implement the grant.

AOC acts as the fiscal agent and sponsor for this grant and receives a small stipend for doing so. No AOC funds will be expended in payment to the contractor.

Mr. Wyatt moved to authorize the executive director to enter into an agreement with Resource Consultants to fulfill obligations required by a City of Portland solar energy grant for SOCEA, seconded by Commissioner Mary Stern. Motion carried.

Oregon's Early Learning Initiative

President Janet Carlson introduced the report prepared for the Governor and Oregon Legislature entitled "Oregon's Early Learning Initiative: A County Perspective." President Carlson stated the Legislative Committee reviewed the report in detail earlier in the day and approved of it. She requested the board approve the report and forward it to the appropriate parties.

Commissioner Stern moved to approve the report on "Oregon's Early Learning Initiative: A County Perspective" and forward to the appropriate parties, seconded by Commissioner Andy Duyck. Motion carried.

Other Business

Juniper Removal

Emily Ackland discussed an opportunity with the Bureau of Land Management (BLM) and Oregon Solutions to encourage and assist juniper-use projects in eastern Oregon. The BLM is willing to contribute \$50,000 via Oregon Solutions to work on issues impeding successful businesses and projects. Ms. Ackland has developed a "project information form" to gather information about existing projects. The forms that are collected will be reviewed by a juniper stakeholder team. The team will then decide which project(s) to focus efforts on to keep it/them moving forward. Updates on this topic will be brought through the Environment and Energy Steering Committee.

Update on Comcast v. Oregon Department of Revenue

Mr. Snider reported that Comcast v. Oregon Department of Revenue has been appealed and an amicus brief has been filed on behalf of Association of Oregon Counties.

With no further business, the meeting adjourned at 3:30 p.m.

**Association of Oregon Counties
General Fund
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$362,754.00 | \$497,682.00 | (\$134,928.00) | 137.2% | |
| County Dues | | 552,862.00 | 445,604.21 | 107,257.79 | 80.6% | 552,862.29 |
| Contract Payments | | 96,500.00 | 44,600.00 | 51,900.00 | 46.2% | 71,711.02 |
| Insurance Annuities | | 18,792.00 | 18,792.00 | | 100.0% | 16,792.00 |
| Staff Services | | 226,235.00 | 176,534.00 | 49,701.00 | 78.0% | 192,465.16 |
| Interest Earnings | | 5,000.00 | 1,510.84 | 3,489.16 | 30.2% | 3,309.38 |
| Misc. Revenue | | 5,000.00 | 408.50 | 4,591.50 | 8.2% | 32,462.52 |
| Mental Health | | 22,000.00 | | 22,000.00 | 0.0% | 21,045.60 |
| CLHO | | | 100.00 | (100.00) | 0.0% | 75.00 |
| Human Services Contract | | 62,000.00 | 23,611.41 | 38,388.59 | 38.1% | 60,763.32 |
| PERS Contribution | | 60,000.00 | 44,864.00 | 15,136.00 | 74.8% | 64,125.00 |
| Video Lottery Defense Fund | | 20,000.00 | 19,842.64 | 157.36 | 99.2% | 38,226.75 |
| Grant Revenues | | | 127,360.00 | (127,360.00) | 0.0% | |
| OACES Contribution | | 10,000.00 | 10,000.00 | | 100.0% | 10,000.00 |
| Revenue Exchange | | 325,000.00 | | 325,000.00 | 0.0% | 320,000.00 |
| Change in Investment in LGCT | | | | | 0.0% | 3,771.00 |
| Total Revenue | | 1,766,143.00 | 1,410,909.60 | 355,233.40 | 79.9% | 1,387,609.04 |
| Expenses | | | | | | |
| Personal Services | | | | | | |
| Salaries | 66,924.01 | 694,904.00 | 616,939.42 | 77,964.58 | 88.8% | 752,390.98 |
| Payroll Assessment | 19,685.47 | 258,030.00 | 212,727.28 | 45,302.72 | 82.4% | 228,884.53 |
| Employee Insurance Annuities | 1,566.00 | 18,792.00 | 15,660.00 | 3,132.00 | 83.3% | 16,792.00 |
| Total Personal Services | 88,175.48 | 971,726.00 | 845,326.70 | 126,399.30 | 87.0% | 998,067.51 |
| Materials and Services | | | | | | |
| Travel | 996.64 | 70,000.00 | 81,623.73 | (11,623.73) | 116.6% | 100,260.45 |
| Contract Services | 4,964.61 | 94,100.00 | 76,788.03 | 17,311.97 | 81.6% | 87,219.06 |
| Postage, Printing & Supplies | 6,841.67 | 20,000.00 | 20,425.17 | (425.17) | 102.1% | 20,801.51 |
| Communications | 749.77 | 21,000.00 | 19,204.61 | 1,795.39 | 91.5% | 20,628.63 |
| Audit & Insurance | 3,225.00 | 9,000.00 | 9,849.12 | (849.12) | 109.4% | 8,875.80 |
| Auto Expense | 1,255.97 | 15,000.00 | 12,599.24 | 2,400.76 | 84.0% | 17,544.14 |
| GF Staff Services | | | 21,150.00 | (21,150.00) | 0.0% | 10,195.16 |
| Building Expense | 6,006.75 | 75,000.00 | 66,726.02 | 8,273.98 | 89.0% | 79,301.00 |
| PERS Expense | | 50,000.00 | 2,430.00 | 47,570.00 | 4.9% | 13,217.00 |
| Legislative Expense | | 5,000.00 | 7,973.13 | (2,973.13) | 159.5% | 978.56 |
| CRP I.S. Services | | 4,000.00 | 10,819.12 | (6,819.12) | 270.5% | 3,312.51 |
| Misc. Expense | 15.00 | 3,000.00 | 4,439.32 | (1,439.32) | 148.0% | 3,274.05 |
| Video Lottery Defense | | 20,000.00 | 2,506.70 | 17,493.30 | 12.5% | 5,434.12 |
| Grant Expenses | | | 127,963.65 | (127,963.65) | 0.0% | 727.27 |
| Data Processing | 77.28 | 28,000.00 | 3,591.90 | 24,408.10 | 12.8% | 4,375.27 |
| Contingency | | 50,000.00 | | 50,000.00 | 0.0% | |
| Capital Outlay | | 6,000.00 | 8,327.95 | (2,327.95) | 138.8% | 3,636.67 |
| Depreciation Expense | | | | | 0.0% | 29,113.22 |
| Total Materials and Services | 24,132.69 | 470,100.00 | 476,417.69 | (6,317.69) | 101.3% | 408,894.42 |
| Total Expenses | 112,308.17 | 1,441,826.00 | 1,321,744.39 | 120,081.61 | 91.7% | 1,406,961.93 |
| Current Year Excess/(Deficit) | (112,308.17) | 324,317.00 | 89,165.21 | 235,151.79 | 27.5% | (19,352.89) |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 138,426.00 | | 138,426.00 | 0.0% | |
| Year End Balance - Video Lottery Defense | | 39,969.00 | | 39,969.00 | 0.0% | |
| Year End Balance - PERS Fund | | 100,787.00 | | 100,787.00 | 0.0% | |
| Year End Balance - Operating Reserves | | 45,134.00 | | 45,134.00 | 0.0% | |

**Association of Oregon Counties
Public Lands
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--------------------------------------|--------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$59,512.00 | \$67,338.00 | (\$7,826.00) | 113.2% | |
| County Dues | | 156,959.00 | 128,951.43 | 28,007.57 | 82.2% | 152,419.13 |
| Staff Services | | 26,400.00 | 19,800.00 | 6,600.00 | 75.0% | 26,400.00 |
| OSACA Contribution | | 6,000.00 | | 6,000.00 | 0.0% | 6,000.00 |
| OACTC Contribution | | 2,000.00 | | 2,000.00 | 0.0% | 2,000.00 |
| Total Revenue | | 250,871.00 | 216,089.43 | 34,781.57 | 86.1% | 186,819.13 |
| Expenses | | | | | | |
| Personal Services | | | | | | |
| Salaries | 7,920.00 | 95,040.00 | 79,200.00 | 15,840.00 | 83.3% | 95,040.00 |
| Payroll Assessment | 2,821.20 | 43,606.00 | 31,880.36 | 11,725.64 | 73.1% | 42,419.96 |
| Total Personal Services | 10,741.20 | 138,646.00 | 111,080.36 | 27,565.64 | 80.1% | 137,459.96 |
| Materials and Services | | | | | | |
| Travel | 220.00 | 17,000.00 | 9,295.82 | 7,704.18 | 54.7% | 17,680.23 |
| Contract Services | 16.98 | 200.00 | 1,814.27 | (1,614.27) | 907.1% | 929.07 |
| Postage, Printing & Supplies | 326.46 | 1,200.00 | 1,126.90 | 73.10 | 93.9% | 893.83 |
| Communications | 27.84 | 2,780.00 | 1,123.35 | 1,656.65 | 40.4% | 1,322.38 |
| Audit & Insurance | 350.00 | 1,000.00 | 1,065.83 | (65.83) | 106.6% | 932.26 |
| Auto Expense | 414.03 | 850.00 | 1,551.26 | (701.26) | 182.5% | 2,004.30 |
| GF Staff Services | | 26,530.00 | 19,899.00 | 6,631.00 | 75.0% | 25,764.00 |
| Legislative Expense | | 1,800.00 | 711.55 | 1,088.45 | 39.5% | 61.80 |
| Misc. Expense | | 100.00 | 249.45 | (149.45) | 249.5% | 124.51 |
| Data Processing | 5.44 | 848.00 | 261.66 | 586.34 | 30.9% | 227.02 |
| Contingency | | 15,000.00 | | 15,000.00 | 0.0% | |
| Capital Outlay | | 333.00 | 65.78 | 267.22 | 19.8% | 253.80 |
| Total Materials and Services | 1,360.75 | 67,641.00 | 37,164.87 | 30,476.13 | 54.9% | 50,193.20 |
| Total Expenses | 12,101.95 | 206,287.00 | 148,245.23 | 58,041.77 | 71.9% | 187,653.16 |
| Current Year Excess/(Deficit) | (12,101.95) | 44,584.00 | 67,844.20 | (23,260.20) | 152.2% | (834.03) |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 44,584.00 | | 44,584.00 | 0.0% | |

**Association of Oregon Counties
CFTLC
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|-------------------------------------|-------------------|------------------|------------------|---------------------|-----------------------|------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$22,857.00 | \$38,606.00 | (\$15,749.00) | 168.9% | |
| County Dues | | <u>56,400.00</u> | <u>53,386.00</u> | <u>3,014.00</u> | <u>94.7%</u> | <u>56,401.13</u> |
| Total Revenue | | <u>79,257.00</u> | <u>91,992.00</u> | <u>(12,735.00)</u> | <u>116.1%</u> | <u>56,401.13</u> |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Contract Services | 2,702.59 | 30,000.00 | 4,672.27 | 25,327.73 | 15.6% | 15,493.82 |
| PL Staff Services | | 26,400.00 | 19,800.00 | 6,600.00 | 75.0% | 26,400.00 |
| Misc. Expense | | <u>1,300.00</u> | | <u>1,300.00</u> | <u>0.0%</u> | <u>768.60</u> |
| Total Materials and Services | <u>2,702.59</u> | <u>57,700.00</u> | <u>24,472.27</u> | <u>33,227.73</u> | <u>42.4%</u> | <u>42,662.42</u> |
| Total Expenses | <u>2,702.59</u> | <u>57,700.00</u> | <u>24,472.27</u> | <u>33,227.73</u> | <u>42.4%</u> | <u>42,662.42</u> |
| Current Year Excess/(Deficit) | (2,702.59) | 21,557.00 | 67,519.73 | (45,962.73) | 313.2% | 13,738.71 |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 21,557.00 | | 21,557.00 | 0.0% | |

**Association of Oregon Counties
Roads Fund
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$480,000.00 | \$544,119.00 | (\$64,119.00) | 113.4% | |
| Contract Payments | | 74,000.00 | 30,750.00 | 43,250.00 | 41.6% | 59,000.00 |
| Road Revenue Exchange | | 1,265,000.00 | 1,265,000.00 | | 100.0% | 1,305,000.00 |
| Interest Earnings | | 3,000.00 | 2,516.49 | 483.51 | 83.9% | 4,186.70 |
| Misc. Revenue | | 1,000.00 | | 1,000.00 | 0.0% | 150.00 |
| CRP Services to AOC | | 4,000.00 | 12,674.83 | (8,674.83) | 316.9% | 3,665.10 |
| Total Revenue | | 1,827,000.00 | 1,855,060.32 | (28,060.32) | 101.5% | 1,372,001.80 |
| Expenses | | | | | | |
| Personal Services | | | | | | |
| Salaries | 57,790.82 | 710,000.00 | 575,118.64 | 134,881.36 | 81.0% | 676,372.04 |
| Payroll Assessment | 18,008.10 | 275,000.00 | 205,163.72 | 69,836.28 | 74.6% | 250,234.24 |
| Total Personal Services | 75,798.92 | 985,000.00 | 780,282.36 | 204,717.64 | 79.2% | 926,606.28 |
| Materials and Services | | | | | | |
| Travel | 144.48 | 76,000.00 | 33,469.86 | 42,530.14 | 44.0% | 44,949.82 |
| Membership | | | | | 0.0% | 396.00 |
| Contract Services | 5,130.59 | 81,000.00 | 11,470.60 | 69,529.40 | 14.2% | 56,365.21 |
| Postage, Printing & Supplies | 1,305.85 | 8,000.00 | 6,260.16 | 1,739.84 | 78.3% | 5,166.18 |
| Communications | 60.21 | 14,000.00 | 7,584.31 | 6,415.69 | 54.2% | 9,675.56 |
| Audit & Insurance | 2,975.00 | 9,000.00 | 8,951.63 | 48.37 | 99.5% | 7,787.18 |
| Auto Expense | 1,404.16 | 20,000.00 | 11,267.93 | 8,732.07 | 56.3% | 13,887.65 |
| GF Staff Services | | 96,000.00 | 67,742.00 | 28,258.00 | 70.6% | 79,622.00 |
| Building Expense | 3,218.87 | 65,000.00 | 36,417.18 | 28,582.82 | 56.0% | 45,917.59 |
| Technology Transfer | | 109,000.00 | 109,000.00 | | 100.0% | 109,000.00 |
| Legislative Expense | | 5,000.00 | 3,146.17 | 1,853.83 | 62.9% | 347.18 |
| Misc. Expense | | 2,000.00 | 3,638.00 | (1,638.00) | 181.9% | 1,591.79 |
| Data Processing | 49.60 | 20,000.00 | 6,180.20 | 13,819.80 | 30.9% | 9,977.91 |
| Contingency | | 100,000.00 | | 100,000.00 | 0.0% | |
| Capital Outlay | | 27,000.00 | 6,242.17 | 20,757.83 | 23.1% | 3,096.36 |
| Training | | 10,000.00 | 9,111.79 | 888.21 | 91.1% | 7,989.40 |
| Total Materials and Services | 14,288.76 | 642,000.00 | 320,482.00 | 321,518.00 | 49.9% | 395,769.83 |
| Total Expenses | 90,087.68 | 1,627,000.00 | 1,100,764.36 | 526,235.64 | 67.7% | 1,322,376.11 |
| Current Year Excess/(Deficit) | (90,087.68) | 200,000.00 | 754,295.96 | (554,295.96) | 377.1% | 49,625.69 |
| Budgeted Carryover Year End Balance | | 200,000.00 | | 200,000.00 | 0.0% | |

**Association of Oregon Counties
Forest
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|-------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$41,553.00 | \$118,872.00 | (\$77,319.00) | 286.1% | |
| County Dues | | 218,669.00 | 181,336.00 | 37,333.00 | 82.9% | 140,056.16 |
| Interest Earnings | | 500.00 | 297.32 | 202.68 | 59.5% | 391.21 |
| Misc. Revenue | | | | | 0.0% | 16,296.00 |
| Total Revenue | | 260,722.00 | 300,505.32 | (39,783.32) | 115.3% | 156,743.37 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Travel | | 3,000.00 | | 3,000.00 | 0.0% | |
| Contract Services | | 220,000.00 | 201,312.73 | 18,687.27 | 91.5% | 156,305.41 |
| Postage, Printing & Supplies | | | | | 0.0% | 95.75 |
| Communications | 25.06 | | 440.79 | (440.79) | 0.0% | 653.56 |
| GF Staff Services | | 4,172.00 | 3,132.00 | 1,040.00 | 75.1% | 4,056.00 |
| Misc. Expense | | 500.00 | | 500.00 | 0.0% | |
| Contingency | | 10,000.00 | | 10,000.00 | 0.0% | |
| Total Materials and Services | 25.06 | 237,672.00 | 204,885.52 | 32,786.48 | 86.2% | 161,110.72 |
| Total Expenses | 25.06 | 237,672.00 | 204,885.52 | 32,786.48 | 86.2% | 161,110.72 |
| Current Year Excess/(Deficit) | (25.06) | 23,050.00 | 95,619.80 | (72,569.80) | 414.8% | (4,367.35) |
| Budgeted Carryover Year End Balance | | 23,051.00 | | 23,051.00 | 0.0% | |

**Association of Oregon Counties
Business Enterprises
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$277,541.00 | \$364,198.00 | (\$86,657.00) | 131.2% | |
| Contract Payments | | 30,000.00 | | 30,000.00 | 0.0% | 11,000.00 |
| NACo Royalties | | 250.00 | 24,988.36 | (24,738.36) | 9995.3% | 56,890.53 |
| US Communities | | 1,500.00 | 3,868.35 | (2,368.35) | 257.9% | 2,322.41 |
| Insurance Trust Administration | | 305,000.00 | 305,064.34 | (64.34) | 100.0% | 302,987.33 |
| Misc. Revenue | | 2,000.00 | 25,537.50 | (23,537.50) | 1276.9% | 23,699.34 |
| Business Partnership | | 10,000.00 | 20,500.00 | (10,500.00) | 205.0% | 4,973.50 |
| Grant Revenues | | 120,000.00 | 55,169.00 | 64,831.00 | 46.0% | 82,754.00 |
| Total Revenue | | 746,291.00 | 799,325.55 | (53,034.55) | 107.1% | 484,627.11 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Revenue Transfer | | 325,000.00 | | 325,000.00 | 0.0% | 320,000.00 |
| Travel | | 8,000.00 | 5,090.00 | 2,910.00 | 63.6% | 8,391.50 |
| Contract Services | 600.00 | | 19,126.00 | (19,126.00) | 0.0% | 18,000.00 |
| GF Staff Services | | 50,000.00 | 37,503.00 | 12,497.00 | 75.0% | 38,004.00 |
| Misc. Expense | | 1,000.00 | 1,000.00 | | 100.0% | |
| Grant Expenses | 18,751.80 | 120,000.00 | 68,765.00 | 51,235.00 | 57.3% | 72,079.80 |
| Contingency | | 10,000.00 | | 10,000.00 | 0.0% | |
| Total Materials and Services | 19,351.80 | 514,000.00 | 131,484.00 | 382,516.00 | 25.6% | 456,475.30 |
| Total Expenses | 19,351.80 | 514,000.00 | 131,484.00 | 382,516.00 | 25.6% | 456,475.30 |
| Current Year Excess/(Deficit) | (19,351.80) | 232,291.00 | 667,841.55 | (435,550.55) | 287.5% | 28,151.81 |
| Budgeted Carryover Year End Balance | | 232,291.00 | | 232,291.00 | 0.0% | |

**Association of Oregon Counties
Education, Training & Programs
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|-------------------|------------------|------------------|---------------------|-----------------------|------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$6,752.00 | \$9,338.00 | (\$2,586.00) | 138.3% | |
| County College | | 6,000.00 | 2,500.00 | 3,500.00 | 41.7% | 2,250.00 |
| Scholarships & Donations | | 1,000.00 | 25,000.00 | (24,000.00) | 2500.0% | 25,000.00 |
| Revenue Exchange | | 20,000.00 | | 20,000.00 | 0.0% | |
| Total Revenue | | 33,752.00 | 36,838.00 | (3,086.00) | 109.1% | 27,250.00 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| GF Staff Services | | 8,000.00 | 6,003.00 | 1,997.00 | 75.0% | 7,500.00 |
| County College Expense | | 12,000.00 | 6,505.48 | 5,494.52 | 54.2% | 3,053.62 |
| Training | | 8,000.00 | 5,000.00 | 3,000.00 | 62.5% | 8,610.00 |
| Scholarships & Donations | | 2,000.00 | 1,769.40 | 230.60 | 88.5% | |
| Total Materials and Services | | 30,000.00 | 19,277.88 | 10,722.12 | 64.3% | 19,163.62 |
| Total Expenses | | 30,000.00 | 19,277.88 | 10,722.12 | 64.3% | 19,163.62 |
| Current Year Excess/(Deficit) | | 3,752.00 | 17,560.12 | (13,808.12) | 468.0% | 8,086.38 |
| Budgeted Carryover Year End Balance | | 3,752.00 | | 3,752.00 | 0.0% | |

**Association of Oregon Counties
Conference
Financial Statement
For the Ten Months Ending October 31, 2011**

| | October Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|-------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$97,303.00 | \$111,724.00 | (\$14,421.00) | 114.8% | |
| Misc. Revenue | | 2,000.00 | 2.16 | 1,997.84 | 0.1% | |
| Registration | | 82,000.00 | 17,618.00 | 64,382.00 | 21.5% | 81,204.00 |
| Exhibitors | | 20,000.00 | 4,190.00 | 15,810.00 | 21.0% | 20,581.50 |
| Sponsor Contributions | | 10,000.00 | 315.00 | 9,685.00 | 3.2% | 16,500.00 |
| Meals | | 3,000.00 | 150.00 | 2,850.00 | 5.0% | 4,040.00 |
| Fellowship Breakfast | | | | | 0.0% | 352.00 |
| Total Revenue | | 214,303.00 | 133,999.16 | 80,303.84 | 62.5% | 122,677.50 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Meals | | 53,000.00 | 9,370.09 | 43,629.91 | 17.7% | 45,882.08 |
| Banquet Entertainment | 5,450.00 | 6,000.00 | 10,498.37 | (4,498.37) | 175.0% | 11,219.33 |
| Staff Expense | | 3,000.00 | 1,492.80 | 1,507.20 | 49.8% | 10,442.00 |
| Travel | 18.00 | | 244.92 | (244.92) | 0.0% | 1,071.22 |
| Contract Services | | | | | 0.0% | 1,336.88 |
| Postage, Printing & Supplies | | 10,000.00 | 899.31 | 9,100.69 | 9.0% | 7,461.38 |
| Audit & Insurance | 700.00 | | 1,700.00 | (1,700.00) | 0.0% | 1,300.00 |
| Auto Expense | 76.59 | | 430.79 | (430.79) | 0.0% | 1,286.55 |
| GF Staff Services | | 28,140.00 | 21,105.00 | 7,035.00 | 75.0% | 27,324.00 |
| Misc. Expense | 225.00 | 15,000.00 | 4,228.12 | 10,771.88 | 28.2% | 30,141.87 |
| Data Processing | | | 489.55 | (489.55) | 0.0% | 133.10 |
| Contingency | | 15,000.00 | | 15,000.00 | 0.0% | |
| Total Materials and Services | 6,469.59 | 130,140.00 | 50,458.95 | 79,681.05 | 38.8% | 137,598.41 |
| Total Expenses | 6,469.59 | 130,140.00 | 50,458.95 | 79,681.05 | 38.8% | 137,598.41 |
| Current Year Excess/(Deficit) | (6,469.59) | 84,163.00 | 83,540.21 | 622.79 | 99.3% | (14,920.91) |
| Budgeted Carryover Year End Balance | | 69,163.00 | | 69,163.00 | 0.0% | |

Association of Oregon Counties
BALANCE SHEET
For the Ten Months Ending October 31, 2011

| | | <u>YEAR TO DATE</u> <u>ACTUAL</u> |
|---------------------------------|---------------------|--------------------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Petty Cash | \$600.00 | |
| Checking | 591,510.13 | |
| Pre-paid Expenses | (6.40) | |
| Savings | 1,042,415.73 | |
| Due from General Fund | 20,393.27 | |
| Accounts Receivable | <u>449,695.51</u> | |
| TOTAL CURRENT ASSETS | | 2,104,608.24 |
| FIXED ASSETS | | |
| Furniture & Equipment | 218,494.88 | |
| Investment in Local Gov Center | 872,953.00 | |
| Accumulated Depreciation | <u>(162,930.41)</u> | |
| TOTAL FIXED ASSETS | | 928,517.47 |
| Deferred Compensation Assets | | 1,829,859.03 |
| Amount to Be Provided for Comp | | <u>111,109.46</u> |
| TOTAL ASSETS | | <u><u>4,974,094.20</u></u> |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| Accounts Payable | 70,026.07 | |
| Accrued Vacation Pay | 126,799.23 | |
| Payroll Deductions | 451.13 | |
| Deferred Income | 178,440.49 | |
| Due to Road Fund | 20,393.27 | |
| Deferred Compensation Payable | <u>1,805,772.03</u> | |
| TOTAL LIABILITIES | | 2,201,882.22 |
| FUND BALANCES | | |
| Invested in Fixed Assets | 53,763.84 | |
| Equity in Local Government Cent | 869,182.00 | |
| Supplemental Life Insurance | 13,316.00 | |
| Fund Balance | (6,480.32) | |
| Current Year Excess/(Deficit) | <u>1,842,430.46</u> | |
| TOTAL FUND BALANCES | | <u>2,772,211.98</u> |
| TOTAL LIABILITIES AND EQUIT | | <u><u>4,974,094.20</u></u> |

**Association of Oregon Counties
General Fund
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$362,754.00 | \$497,682.00 | (\$134,928.00) | 137.2% | |
| County Dues | 128,716.42 | 552,862.00 | 574,320.63 | (21,458.63) | 103.9% | 552,862.29 |
| Contract Payments | 29,000.00 | 96,500.00 | 73,600.00 | 22,900.00 | 76.3% | 71,711.02 |
| Insurance Annuities | | 18,792.00 | 18,792.00 | | 100.0% | 16,792.00 |
| Staff Services | | 226,235.00 | 176,534.00 | 49,701.00 | 78.0% | 192,465.16 |
| Interest Earnings | | 5,000.00 | 1,510.84 | 3,489.16 | 30.2% | 3,309.38 |
| Misc. Revenue | | 5,000.00 | 408.50 | 4,591.50 | 8.2% | 32,462.52 |
| Mental Health | 12,350.40 | 22,000.00 | 12,350.40 | 9,649.60 | 56.1% | 21,045.60 |
| CLHO | | | 100.00 | (100.00) | 0.0% | 75.00 |
| Human Services Contract | 25,379.22 | 62,000.00 | 48,990.63 | 13,009.37 | 79.0% | 60,763.32 |
| PERS Contribution | 20,540.00 | 60,000.00 | 65,404.00 | (5,404.00) | 109.0% | 64,125.00 |
| Video Lottery Defense Fund | 8,538.34 | 20,000.00 | 28,380.98 | (8,380.98) | 141.9% | 38,226.75 |
| Grant Revenues | | | 127,360.00 | (127,360.00) | 0.0% | |
| OACES Contribution | | 10,000.00 | 10,000.00 | | 100.0% | 10,000.00 |
| Revenue Exchange | | 325,000.00 | | 325,000.00 | 0.0% | 320,000.00 |
| Change in Investment in LGCT | | | | | 0.0% | 3,771.00 |
| Total Revenue | 224,524.38 | 1,766,143.00 | 1,635,433.98 | 130,709.02 | 92.6% | 1,387,609.04 |
| Expenses | | | | | | |
| Personal Services | | | | | | |
| Salaries | 69,499.24 | 694,904.00 | 686,438.66 | 8,465.34 | 98.8% | 752,390.98 |
| Payroll Assessment | 19,684.15 | 258,030.00 | 232,411.43 | 25,618.57 | 90.1% | 228,884.53 |
| Employee Insurance Annuities | 1,566.00 | 18,792.00 | 17,226.00 | 1,566.00 | 91.7% | 16,792.00 |
| Total Personal Services | 90,749.39 | 971,726.00 | 936,076.09 | 35,649.91 | 96.3% | 998,067.51 |
| Materials and Services | | | | | | |
| Travel | 165.00 | 70,000.00 | 81,788.73 | (11,788.73) | 116.8% | 100,260.45 |
| Contract Services | 41.03 | 94,100.00 | 76,829.06 | 17,270.94 | 81.6% | 87,219.06 |
| Postage, Printing & Supplies | | 20,000.00 | 20,425.17 | (425.17) | 102.1% | 20,801.51 |
| Communications | | 21,000.00 | 19,204.61 | 1,795.39 | 91.5% | 20,628.63 |
| Audit & Insurance | | 9,000.00 | 9,849.12 | (849.12) | 109.4% | 8,875.80 |
| Auto Expense | | 15,000.00 | 12,599.24 | 2,400.76 | 84.0% | 17,544.14 |
| GF Staff Services | | | 21,150.00 | (21,150.00) | 0.0% | 10,195.16 |
| Building Expense | 3,507.80 | 75,000.00 | 70,233.82 | 4,766.18 | 93.6% | 79,301.00 |
| PERS Expense | | 50,000.00 | 2,430.00 | 47,570.00 | 4.9% | 13,217.00 |
| Legislative Expense | | 5,000.00 | 7,973.13 | (2,973.13) | 159.5% | 978.56 |
| CRP I.S. Services | | 4,000.00 | 10,819.12 | (6,819.12) | 270.5% | 3,312.51 |
| Misc. Expense | | 3,000.00 | 4,439.32 | (1,439.32) | 148.0% | 3,274.05 |
| Video Lottery Defense | | 20,000.00 | 2,506.70 | 17,493.30 | 12.5% | 5,434.12 |
| Grant Expenses | | | 127,963.65 | (127,963.65) | 0.0% | 727.27 |
| Data Processing | | 28,000.00 | 3,591.90 | 24,408.10 | 12.8% | 4,375.27 |
| Contingency | | 50,000.00 | | 50,000.00 | 0.0% | |
| Capital Outlay | | 6,000.00 | 8,327.95 | (2,327.95) | 138.8% | 3,636.67 |
| Depreciation Expense | | | | | 0.0% | 29,113.22 |
| Total Materials and Services | 3,713.83 | 470,100.00 | 480,131.52 | (10,031.52) | 102.1% | 408,894.42 |
| Total Expenses | 94,463.22 | 1,441,826.00 | 1,416,207.61 | 25,618.39 | 98.2% | 1,406,961.93 |
| Current Year Excess/(Deficit) | 130,061.16 | 324,317.00 | 219,226.37 | 105,090.63 | 67.6% | (19,352.89) |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 138,426.00 | | 138,426.00 | 0.0% | |
| Year End Balance - Video Lottery Defense | | 39,969.00 | | 39,969.00 | 0.0% | |
| Year End Balance - PERS Fund | | 100,787.00 | | 100,787.00 | 0.0% | |
| Year End Balance - Operating Reserves | | 45,134.00 | | 45,134.00 | 0.0% | |

**Association of Oregon Counties
Public Lands
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|-------------------------------------|--------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$59,512.00 | \$67,338.00 | (\$7,826.00) | 113.2% | |
| County Dues | 26,490.85 | 156,959.00 | 155,442.28 | 1,516.72 | 99.0% | 152,419.13 |
| Staff Services | | 26,400.00 | 19,800.00 | 6,600.00 | 75.0% | 26,400.00 |
| OSACA Contribution | 6,000.00 | 6,000.00 | 6,000.00 | | 100.0% | 6,000.00 |
| OACTC Contribution | | 2,000.00 | | 2,000.00 | 0.0% | 2,000.00 |
| Total Revenue | 32,490.85 | 250,871.00 | 248,580.28 | 2,290.72 | 99.1% | 186,819.13 |
| Expenses | | | | | | |
| Personal Services | | | | | | |
| Salaries | 8,920.00 | 95,040.00 | 88,120.00 | 6,920.00 | 92.7% | 95,040.00 |
| Payroll Assessment | 2,867.92 | 43,606.00 | 34,748.28 | 8,857.72 | 79.7% | 42,419.96 |
| Total Personal Services | 11,787.92 | 138,646.00 | 122,868.28 | 15,777.72 | 88.6% | 137,459.96 |
| Materials and Services | | | | | | |
| Travel | | 17,000.00 | 9,295.82 | 7,704.18 | 54.7% | 17,680.23 |
| Contract Services | 3.73 | 200.00 | 1,818.00 | (1,618.00) | 909.0% | 929.07 |
| Postage, Printing & Supplies | | 1,200.00 | 1,126.90 | 73.10 | 93.9% | 893.83 |
| Communications | | 2,780.00 | 1,123.35 | 1,656.65 | 40.4% | 1,322.38 |
| Audit & Insurance | | 1,000.00 | 1,065.83 | (65.83) | 106.6% | 932.26 |
| Auto Expense | | 850.00 | 1,551.26 | (701.26) | 182.5% | 2,004.30 |
| GF Staff Services | | 26,530.00 | 19,899.00 | 6,631.00 | 75.0% | 25,764.00 |
| Legislative Expense | | 1,800.00 | 711.55 | 1,088.45 | 39.5% | 61.80 |
| Misc. Expense | | 100.00 | 249.45 | (149.45) | 249.5% | 124.51 |
| Data Processing | | 848.00 | 261.66 | 586.34 | 30.9% | 227.02 |
| Contingency | | 15,000.00 | | 15,000.00 | 0.0% | |
| Capital Outlay | | 333.00 | 65.78 | 267.22 | 19.8% | 253.80 |
| Total Materials and Services | 3.73 | 67,641.00 | 37,168.60 | 30,472.40 | 54.9% | 50,193.20 |
| Total Expenses | 11,791.65 | 206,287.00 | 160,036.88 | 46,250.12 | 77.6% | 187,653.16 |
| Current Year Excess/(Deficit) | 20,699.20 | 44,584.00 | 88,543.40 | (43,959.40) | 198.6% | (834.03) |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 44,584.00 | | 44,584.00 | 0.0% | |

**Association of Oregon Counties
CFTLC
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|------------------|---------------|---------------------|-----------------------|----------------|
| Revenue | | | | | | |
| Beginning Balance | | \$22,857.00 | \$38,606.00 | (\$15,749.00) | 168.9% | |
| County Dues | 3,017.00 | 56,400.00 | 56,403.00 | (3.00) | 100.0% | 56,401.13 |
| Total Revenue | 3,017.00 | 79,257.00 | 95,009.00 | (15,752.00) | 119.9% | 56,401.13 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Contract Services | | 30,000.00 | 4,672.27 | 25,327.73 | 15.6% | 15,493.82 |
| PL Staff Services | | 26,400.00 | 19,800.00 | 6,600.00 | 75.0% | 26,400.00 |
| Misc. Expense | | 1,300.00 | | 1,300.00 | 0.0% | 768.60 |
| Total Materials and Services | | 57,700.00 | 24,472.27 | 33,227.73 | 42.4% | 42,662.42 |
| Total Expenses | | 57,700.00 | 24,472.27 | 33,227.73 | 42.4% | 42,662.42 |
| Current Year Excess/(Deficit) | 3,017.00 | 21,557.00 | 70,536.73 | (48,979.73) | 327.2% | 13,738.71 |
| Budgeted Carryover Year End Balance | | 21,557.00 | | 21,557.00 | 0.0% | |

**Association of Oregon Counties
Roads Fund
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--------------------------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$480,000.00 | \$544,119.00 | (\$64,119.00) | 113.4% | |
| Contract Payments | | 74,000.00 | 30,750.00 | 43,250.00 | 41.6% | 59,000.00 |
| Road Revenue Exchange | | 1,265,000.00 | 1,265,000.00 | | 100.0% | 1,305,000.00 |
| Interest Earnings | | 3,000.00 | 2,516.49 | 483.51 | 83.9% | 4,186.70 |
| Misc. Revenue | | 1,000.00 | | 1,000.00 | 0.0% | 150.00 |
| CRP Services to AOC | | 4,000.00 | 12,674.83 | (8,674.83) | 316.9% | 3,665.10 |
| Total Revenue | | 1,827,000.00 | 1,855,060.32 | (28,060.32) | 101.5% | 1,372,001.80 |
| Expenses | | | | | | |
| Personal Services | | | | | | |
| Salaries | 63,640.82 | 710,000.00 | 638,759.46 | 71,240.54 | 90.0% | 676,372.04 |
| Payroll Assessment | 18,420.13 | 275,000.00 | 223,583.85 | 51,416.15 | 81.3% | 250,234.24 |
| Total Personal Services | 82,060.95 | 985,000.00 | 862,343.31 | 122,656.69 | 87.5% | 926,606.28 |
| Materials and Services | | | | | | |
| Travel | | 76,000.00 | 33,469.86 | 42,530.14 | 44.0% | 44,949.82 |
| Membership | | | | | 0.0% | 396.00 |
| Contract Services | 29.84 | 81,000.00 | 11,500.44 | 69,499.56 | 14.2% | 56,365.21 |
| Postage, Printing & Supplies | | 8,000.00 | 6,260.16 | 1,739.84 | 78.3% | 5,166.18 |
| Communications | | 14,000.00 | 7,584.31 | 6,415.69 | 54.2% | 9,675.56 |
| Audit & Insurance | | 9,000.00 | 8,951.63 | 48.37 | 99.5% | 7,787.18 |
| Auto Expense | | 20,000.00 | 11,267.93 | 8,732.07 | 56.3% | 13,887.65 |
| GF Staff Services | | 96,000.00 | 67,742.00 | 28,258.00 | 70.6% | 79,622.00 |
| Building Expense | 2,338.53 | 65,000.00 | 38,755.71 | 26,244.29 | 59.6% | 45,917.59 |
| Technology Transfer | | 109,000.00 | 109,000.00 | | 100.0% | 109,000.00 |
| Legislative Expense | | 5,000.00 | 3,146.17 | 1,853.83 | 62.9% | 347.18 |
| Misc. Expense | | 2,000.00 | 3,638.00 | (1,638.00) | 181.9% | 1,591.79 |
| Data Processing | | 20,000.00 | 6,180.20 | 13,819.80 | 30.9% | 9,977.91 |
| Contingency | | 100,000.00 | | 100,000.00 | 0.0% | |
| Capital Outlay | | 27,000.00 | 6,242.17 | 20,757.83 | 23.1% | 3,096.36 |
| Training | | 10,000.00 | 9,111.79 | 888.21 | 91.1% | 7,989.40 |
| Total Materials and Services | 2,368.37 | 642,000.00 | 322,850.37 | 319,149.63 | 50.3% | 395,769.83 |
| Total Expenses | 84,429.32 | 1,627,000.00 | 1,185,193.68 | 441,806.32 | 72.8% | 1,322,376.11 |
| Current Year Excess/(Deficit) | (84,429.32) | 200,000.00 | 669,866.64 | (469,866.64) | 334.9% | 49,625.69 |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 200,000.00 | | 200,000.00 | 0.0% | |

**Association of Oregon Counties
Forest
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$41,553.00 | \$118,872.00 | (\$77,319.00) | 286.1% | |
| County Dues | 26,694.00 | 218,669.00 | 208,030.00 | 10,639.00 | 95.1% | 140,056.16 |
| Interest Earnings | | 500.00 | 297.32 | 202.68 | 59.5% | 391.21 |
| Misc. Revenue | | | | | 0.0% | 16,296.00 |
| Total Revenue | <u>26,694.00</u> | <u>260,722.00</u> | <u>327,199.32</u> | <u>(66,477.32)</u> | <u>125.5%</u> | <u>156,743.37</u> |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Travel | | 3,000.00 | | 3,000.00 | 0.0% | |
| Contract Services | | 220,000.00 | 201,312.73 | 18,687.27 | 91.5% | 156,305.41 |
| Postage, Printing & Supplies | | | | | 0.0% | 95.75 |
| Communications | | | 440.79 | (440.79) | 0.0% | 653.56 |
| GF Staff Services | | 4,172.00 | 3,132.00 | 1,040.00 | 75.1% | 4,056.00 |
| Misc. Expense | | 500.00 | | 500.00 | 0.0% | |
| Contingency | | 10,000.00 | | 10,000.00 | 0.0% | |
| Total Materials and Services | | <u>237,672.00</u> | <u>204,885.52</u> | <u>32,786.48</u> | <u>86.2%</u> | <u>161,110.72</u> |
| Total Expenses | | <u>237,672.00</u> | <u>204,885.52</u> | <u>32,786.48</u> | <u>86.2%</u> | <u>161,110.72</u> |
| Current Year Excess/(Deficit) | <u>26,694.00</u> | <u>23,050.00</u> | <u>122,313.80</u> | <u>(99,263.80)</u> | <u>530.6%</u> | <u>(4,367.35)</u> |
| Budgeted Carryover Year End Balance | | <u>23,051.00</u> | | <u>23,051.00</u> | <u>0.0%</u> | |

**Association of Oregon Counties
Business Enterprises
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|-------------------|-------------------|---------------------|-----------------------|-------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$277,541.00 | \$364,198.00 | (\$86,657.00) | 131.2% | |
| Contract Payments | | 30,000.00 | | 30,000.00 | 0.0% | 11,000.00 |
| NACo Royalties | | 250.00 | 24,988.36 | (24,738.36) | 9995.3% | 56,890.53 |
| US Communities | 836.04 | 1,500.00 | 4,704.39 | (3,204.39) | 313.6% | 2,322.41 |
| Insurance Trust Administration | | 305,000.00 | 305,064.34 | (64.34) | 100.0% | 302,987.33 |
| Misc. Revenue | | 2,000.00 | 25,537.50 | (23,537.50) | 1276.9% | 23,699.34 |
| Business Partnership | 8,500.00 | 10,000.00 | 29,000.00 | (19,000.00) | 290.0% | 4,973.50 |
| Grant Revenues | 4,000.00 | 120,000.00 | 59,169.00 | 60,831.00 | 49.3% | 82,754.00 |
| Total Revenue | <u>13,336.04</u> | <u>746,291.00</u> | <u>812,661.59</u> | <u>(66,370.59)</u> | <u>108.9%</u> | <u>484,627.11</u> |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Revenue Transfer | | 325,000.00 | | 325,000.00 | 0.0% | 320,000.00 |
| Travel | | 8,000.00 | 5,090.00 | 2,910.00 | 63.6% | 8,391.50 |
| Contract Services | | | 19,126.00 | (19,126.00) | 0.0% | 18,000.00 |
| GF Staff Services | | 50,000.00 | 37,503.00 | 12,497.00 | 75.0% | 38,004.00 |
| Misc. Expense | | 1,000.00 | 1,000.00 | | 100.0% | |
| Grant Expenses | | 120,000.00 | 68,765.00 | 51,235.00 | 57.3% | 72,079.80 |
| Contingency | | 10,000.00 | | 10,000.00 | 0.0% | |
| Total Materials and Services | | <u>514,000.00</u> | <u>131,484.00</u> | <u>382,516.00</u> | <u>25.6%</u> | <u>456,475.30</u> |
| Total Expenses | | <u>514,000.00</u> | <u>131,484.00</u> | <u>382,516.00</u> | <u>25.6%</u> | <u>456,475.30</u> |
| Current Year Excess/(Deficit) | 13,336.04 | 232,291.00 | 681,177.59 | (448,886.59) | 293.2% | 28,151.81 |
| Budgeted Carryover Year End Balance | | 232,291.00 | | 232,291.00 | 0.0% | |

**Association of Oregon Counties
Education, Training & Programs
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|-------------------------------------|--------------------|------------------|------------------|---------------------|-----------------------|------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$6,752.00 | \$9,338.00 | (\$2,586.00) | 138.3% | |
| County College | | 6,000.00 | 2,500.00 | 3,500.00 | 41.7% | 2,250.00 |
| Scholarships & Donations | | 1,000.00 | 25,000.00 | (24,000.00) | 2500.0% | 25,000.00 |
| Revenue Exchange | | 20,000.00 | | 20,000.00 | 0.0% | |
| Total Revenue | | 33,752.00 | 36,838.00 | (3,086.00) | 109.1% | 27,250.00 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| GF Staff Services | | 8,000.00 | 6,003.00 | 1,997.00 | 75.0% | 7,500.00 |
| County College Expense | | 12,000.00 | 6,505.48 | 5,494.52 | 54.2% | 3,053.62 |
| Training | | 8,000.00 | 5,000.00 | 3,000.00 | 62.5% | 8,610.00 |
| Scholarships & Donations | | 2,000.00 | 1,769.40 | 230.60 | 88.5% | |
| Total Materials and Services | | 30,000.00 | 19,277.88 | 10,722.12 | 64.3% | 19,163.62 |
| Total Expenses | | 30,000.00 | 19,277.88 | 10,722.12 | 64.3% | 19,163.62 |
| Current Year Excess/(Deficit) | | 3,752.00 | 17,560.12 | (13,808.12) | 468.0% | 8,086.38 |
| Budgeted Carryover | | | | | | |
| Year End Balance | | 3,752.00 | | 3,752.00 | 0.0% | |

**Association of Oregon Counties
Conference
Financial Statement
For the Eleven Months Ending November 30, 2011**

| | November Actual | Annual Budget | YTD Actual | Remaining Budget | %of Budget Used | 2010 Actual |
|--|--------------------|-------------------|-------------------|---------------------|-----------------------|--------------------|
| Revenue | | | | | | |
| Beginning Balance | | \$97,303.00 | \$111,724.00 | (\$14,421.00) | 114.8% | |
| Misc. Revenue | 35.00 | 2,000.00 | 37.16 | 1,962.84 | 1.9% | |
| Registration | 11,324.00 | 82,000.00 | 28,942.00 | 53,058.00 | 35.3% | 81,204.00 |
| Exhibitors | 1,105.00 | 20,000.00 | 5,295.00 | 14,705.00 | 26.5% | 20,581.50 |
| Sponsor Contributions | 5,000.00 | 10,000.00 | 5,315.00 | 4,685.00 | 53.2% | 16,500.00 |
| Meals | 150.00 | 3,000.00 | 300.00 | 2,700.00 | 10.0% | 4,040.00 |
| Fellowship Breakfast | 293.00 | | 293.00 | (293.00) | 0.0% | 352.00 |
| Total Revenue | 17,907.00 | 214,303.00 | 151,906.16 | 62,396.84 | 70.9% | 122,677.50 |
| Personal Services | | | | | | |
| Materials and Services | | | | | | |
| Meals | | 53,000.00 | 9,370.09 | 43,629.91 | 17.7% | 45,882.08 |
| Banquet Entertainment | 225.00 | 6,000.00 | 10,723.37 | (4,723.37) | 178.7% | 11,219.33 |
| Staff Expense | 532.00 | 3,000.00 | 2,024.80 | 975.20 | 67.5% | 10,442.00 |
| Travel | | | 244.92 | (244.92) | 0.0% | 1,071.22 |
| Contract Services | | | | | 0.0% | 1,336.88 |
| Postage, Printing & Supplies | | 10,000.00 | 899.31 | 9,100.69 | 9.0% | 7,461.38 |
| Audit & Insurance | | | 1,700.00 | (1,700.00) | 0.0% | 1,300.00 |
| Auto Expense | | | 430.79 | (430.79) | 0.0% | 1,286.55 |
| GF Staff Services | | 28,140.00 | 21,105.00 | 7,035.00 | 75.0% | 27,324.00 |
| Misc. Expense | | 15,000.00 | 4,228.12 | 10,771.88 | 28.2% | 30,141.87 |
| Data Processing | | | 489.55 | (489.55) | 0.0% | 133.10 |
| Contingency | | 15,000.00 | | 15,000.00 | 0.0% | |
| Total Materials and Services | 757.00 | 130,140.00 | 51,215.95 | 78,924.05 | 39.4% | 137,598.41 |
| Total Expenses | 757.00 | 130,140.00 | 51,215.95 | 78,924.05 | 39.4% | 137,598.41 |
| Current Year Excess/(Deficit) | 17,150.00 | 84,163.00 | 100,690.21 | (16,527.21) | 119.6% | (14,920.91) |
| Budgeted Carryover Year End Balance | | 69,163.00 | | 69,163.00 | 0.0% | |

Association of Oregon Counties
BALANCE SHEET
For the Eleven Months Ending November 30, 2011

| | | <u>YEAR TO DATE</u> <u>ACTUAL</u> |
|---------------------------------|---------------------|--------------------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Petty Cash | \$100.00 | |
| Checking | 940,731.56 | |
| Pre-paid Expenses | (6.40) | |
| Savings | 1,019,453.49 | |
| Due from General Fund | 20,393.27 | |
| Accounts Receivable | <u>181,569.28</u> | |
| TOTAL CURRENT ASSETS | | 2,162,241.20 |
| FIXED ASSETS | | |
| Furniture & Equipment | 218,494.88 | |
| Investment in Local Gov Center | 872,953.00 | |
| Accumulated Depreciation | <u>(162,930.41)</u> | |
| TOTAL FIXED ASSETS | | 928,517.47 |
| Deferred Compensation Assets | | 1,829,859.03 |
| Amount to Be Provided for Comp | | <u>111,109.46</u> |
| TOTAL ASSETS | | <u><u>5,031,727.16</u></u> |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| Accrued Vacation Pay | 126,799.23 | |
| Payroll Deductions | 1,582.08 | |
| Deferred Income | 178,440.49 | |
| Due to Road Fund | 20,393.27 | |
| Deferred Compensation Payable | <u>1,805,772.03</u> | |
| TOTAL LIABILITIES | | 2,132,987.10 |
| FUND BALANCES | | |
| Invested in Fixed Assets | 53,763.84 | |
| Equity in Local Government Cent | 869,182.00 | |
| Supplemental Life Insurance | 13,316.00 | |
| Fund Balance | (6,480.32) | |
| Current Year Excess/(Deficit) | <u>1,968,958.54</u> | |
| TOTAL FUND BALANCES | | <u>2,898,740.06</u> |
| TOTAL LIABILITIES AND EQUIT | | <u><u>5,031,727.16</u></u> |

Date: December 12, 2011

To: Board of Directors

From: Mike McArthur, executive director

Subject: Agreement with Community Renewable Energy Association (CREA) to provide advocacy and administrative services

Staff: Cara Fischer, deputy executive director

Requested action:

Authorize the executive director to enter into a one-year agreement with the Community Renewable Energy Association to provide advocacy, information and administrative services for CREA; authorize the executive director to enter into a personal services agreement, in accordance with AOC's contracting policy, for the purpose of providing advocacy services for CREA.

Background:

CREA is an Oregon-based intergovernmental organization; its mission is to support policy and advocacy for Community Based Renewable Energy projects in Oregon. Gilliam, Harney, Hood River, Lake, Morrow, Sherman, Union, Wallowa, Wasco and Wheeler counties are active members of CREA.

For the last 18 months, AOC has successfully provided advocacy, information and administrative services for CREA. CREA has requested the relationship continue through 2012. Again, to provide the expertise necessary to fulfill the advocacy component of the contract, AOC will need to enter into a personal services agreement with a specialist.

The terms of the agreement call for a monthly payment to AOC by CREA of \$1,200. Of this fee, \$200 will be kept by AOC as compensation for services provided; the remainder will cover the expense of an independent contractor. During the one-month legislative session in 2012, this fee increases to \$1,800 with \$1,500 dedicated to the contractor and \$300 to AOC for services.

Date: December 12, 2011
To: Board of Directors
From: Mike McArthur, executive director
Subject: Independent contractor agreement with Doris Penwell
Staff: Cara Fischer, deputy executive director

Requested action:

Authorize the executive director to enter into a personal services agreement with Doris Penwell to provide advocacy and information services called for in the Community Renewable Energy Association agreement.

Background:

Doris Penwell has provided services required under the CREA agreement for the last 18 months. Her knowledge and background have made her particularly valuable in this role; she is a recognized authority of renewable energy policy issues.

For her service, Ms. Penwell will receive compensation of \$1,000 during non-legislative months and \$1,500 during the month of February for the legislative session.

Date: December 12, 2011
To: Board of Directors
From: Mike McArthur, executive director
Subject: Additional signatory for AOC emergency checks
Staff: Cara Fischer, deputy executive director

Requested action:

Amend AOC Check Signators Policy to allow for a third emergency signatory. Further, approve adding AOC staff person Mike Eliason as an emergency signatory on the AOC bank accounts.

Background:

In October of 2008, the AOC Board of Directors approved a check signators policy that includes a provision for emergency check signing authority in the absence of the association treasurer or executive director.

The proviso currently reads:

“The deputy executive director and legal counsel may sign checks for amounts of less than \$5,000; checks must bear both signatures. This provision is allowed only in emergency situations and with approval of either the treasurer or the executive director when neither of those individuals is available to act as signatory.”

Since approval of the policy, this provision has been invoked twice.

The full Check Signatory policy appears on the following page. The requested additions appear in bold type.

Two upcoming events cause this request today. I have previously announced that upon Paul Snider’s retirement Mike Eliason will be named AOC legal counsel. Secondly, Cara Fischer, deputy director, will be away from the office most of January and unavailable as a signatory should an emergency arise. Adding Mr. Eliason now as a signatory on AOC bank accounts adds to a smooth transition when Mr. Snider decides to retire.

Effective October 13, 2008

by order of the AOC Board of Directors

Purpose

Identify officers and staff authorized to sign checks on behalf of the association.

Policy

The following individuals are authorized as check signators for bank accounts of the Association of Oregon Counties:

1. Association treasurer
2. Association executive director
3. Association deputy executive director
4. Association legal counsel
- 5. Association senior staff as approved by board**

The treasurer may sign checks for any amount as a signatory.

The executive director may sign checks for amounts of less than \$5,000, if treasurer is not available to act as signatory.

The deputy executive director, legal counsel and board-approved senior staff may sign checks for amounts of less than \$5,000; checks must bear **two** signatures. This provision is allowed only in emergency situations and with approval of either the treasurer or the executive director when neither of those individuals is available to act as signator.

The executive director may sign on certain specially created accounts approved by the AOC Board of Directors.

Supporting data for each check shall be available for signator review at the time of signing.

Authorized signators will be bonded by AOC.

The use of electronic facsimile or rubber stamps to affix signatures on checks is prohibited.

AOC shall maintain current signature authorization cards on all checking accounts. Should authorized staff leave AOC's employ, all check signing authority is immediately revoked. At the end of the treasurer's term of office check signing authority will be revoked.

A copy of this policy shall be forwarded to all designated depositories of AOC.

This policy rescinds all previous AOC check signator policies.

Date: December 12, 2011
To: Board of Directors
From: Mike McArthur, executive director
Subject: PSU Center for Public Service request for project funding assistance
Staff: Cara Fischer, deputy executive director

Requested action:

Authorize the executive director to enter into an agreement with Portland State University (PSU) Center for Public Service for up to \$5,000 from the PERS Alliance fund to support the Public Sector Employer Total Cost of Compensation Study.

Background:

AOC has been requested by Phil Keisling of the PSU Center for Public Service to help fund an expanded study of the total cost of compensation for public employees. The total cost of the study is estimated at \$25,000; AOC is requested to provide \$5,000 for the project.

The project is explained fully on the following page.

PORTLAND STATE UNIVERSITY - CENTER FOR PUBLIC SERVICE PUBLIC SECTOR EMPLOYER TOTAL COST OF COMPENSATION STUDY

The Public Sector Total Cost of Compensation Study is a research study being conducted out of the Portland State University Center for Public Service. The research team consists of six members and is guided by an advisory panel consisting of members from various professional backgrounds.

The first phase of the study is examining the cost of compensation for five pilot jurisdictions in Oregon and Washington. These jurisdictions are the City of Sandy, the City of Tigard, the City of Vancouver, Washington, Marion County, and Clackamas County. Within these jurisdictions, the team is looking at five common job titles that were selected by the advisory committee. The five job titles are a police officer, a corrections officer, a utility worker, a senior level utility worker, and an entry-level finance position. This research will allow elected officials, government managers, and workers to see what it actually costs for employee compensation and how it compares amongst different jurisdictions.

To process the data, the research team created a spreadsheet that includes seven broad compensation categories: base salary, health, retirement, professional development, other salary, other insurance, and other costs. These categories generally include the following costs:

- **Base salary:** Annual salary.
- **Health:** Employee health insurance.
- **Retirement:** PERS employer portion, Social Security, Medicare, PERS employee pick-up, and deferred compensation.
- **Professional Development:** Memberships to professional organizations, training and certifications, and tuition re-imbusement.
- **Other Salary:** Overtime pay, on-call pay, longevity pay, bilingual pay, and various other job-title specific incentive pays.
- **Other Insurance:** Disability pay, unemployment insurance, workers' compensation, and life insurance.
- **Other Costs:** Transit tax, employee assistance programs, health club memberships, and morale boosting activities.

The data collection process consists of gathering information from a jurisdiction's website and requesting information directly from the jurisdiction. For each job title, data is calculated for an entry level and top level employee. After the research team has received and compiled all of a jurisdiction's compensation costs, a completed spreadsheet is then sent back to the jurisdiction to ensure that the costs are accurate.

FOR BOARD ACTION

DATE: December 10, 2011

ISSUE:

Vote to authorize the NACo staff to negotiate an agreement with CVS Caremark to change the NACo Prescription Discount Card Program to allow counties to receive revenue through the program if they wish to receive and to enable state associations and NACo to receive revenue for marketing the program.

RECOMMENDATION:

The NACo Executive Committee and NACo staff recommend that the Board votes to approve.

BACKGROUND:

The NACo Prescription Discount Card Program is one of the most successful discount programs in the country with more than 1,400 counties participating and more than \$430 million saved by county residents. But competition has become extremely fierce in recent months. A number of firms are challenging NACo's leadership in the prescription discount industry by offering revenue to the participating counties and to state associations. One competitor has signed up approximately 70 counties, some of which have populations over 100,000. This competitor is pushing to add more. Another competitor recently signed a large county in the Washington, D.C. area to its program. In addition, at least two state associations have agreed to endorse competing programs. Many others are receiving proposals for endorsement.

The continuing economic problems facing our country have forced counties and state associations to seek additional sources of revenue. This proposal responds to those needs while recognizing that some counties do not want or need revenue. The proposal would operate on two tracks. A county that does not wish to receive revenue could continue with the program as it exists now. A county that is seeking revenue would be paid \$1 per prescription filled in the county when the card produces a discount.

The overall average savings rate in the proposal is guaranteed at 22%, as it is in the current contract. Currently, the overall savings rate is 24%, and that is the rate that will continue to be used when promoting the program.

FISCAL IMPACT ON NACo:

The current agreement with CVS Caremark which includes a total of \$1,950,000 of MOU payments to NACo will stay in place until 2013. With an estimated 4.8 million

prescriptions filled per year, NACo could receive approximately \$450,000 - \$500,000 annually. NACo will have costs to market and promote the program.

DETAILS OF THE PROPOSAL:

- \$1 per non U&C claim marketing fee payment to counties that sign a mutually acceptable county agreement. Twelve months after signing this agreement, NACo and CVS Caremark agree to discuss increasing the marketing fee payment to counties based on the expected program results.
- \$.50 per non U&C claim marketing fee payment to NACo for counties within a state that the state association agrees to the terms and conditions outlined in the State Association program marketing document. NACo agrees to pay the state association \$.40 per non U&C claim marketing fee payment if the state association agrees to and complies with the terms and conditions of the marketing document. NACo will provide to CVS Caremark at no additional cost, other than the current \$1,950,000 MOU payment and the new \$.50 per non U&C claim marketing fee payment to NACo the following:
 - Sponsorship Events – For the term of the agreement, NACo agrees to provide CVS Caremark sponsorship recognition at the following events: Annual Conference, Legislative Conference, Board of Directors meetings. In addition, funds from the MOU payment will be used to provide sponsorship of the Large Urban County Caucus, the Rural Action Caucus, NCCAE, and other events as mutually agreed upon.
 - *County News* – For the term of the agreement, NACo agrees to waive the fees for CVS Caremark to place a ½ page, color ad in 24 issues of NACo's *County News*.
 - State Association Conference Support – For the term of the agreement, NACo agrees to exhibit at 30 State Association conferences on CVS Caremark's and NACo's behalf and have a presence at 5 – 10 additional meetings.
- For states that do not endorse the NACo program, NACo will receive a \$.10 per non U & C claim marketing fee payment and will continue to market the program according to a separate state association document.
- NACo agrees to extend the current contract from December 2014 to December 2016.
- MOU marketing support will conclude as of December 2013. NACo and CVS Caremark agree to discuss the possibility of developing an MOU to pay for future marketing support expenses for 2014 and beyond, prior to the end of 2013.
- No changes to contractual savings rate, which is 22%.
- NACo would market the program through specific actions that would include, but not limited to, booth space at conferences, opportunities to speak at conferences and meetings and promotion of the program in publication and its website. NACo would continue to market, promote, and support the program through phone calls, email messages, webinars, conferences, meetings and other methods.

State Association Actions for Endorsing NACo Prescription Discount Card Program

1. State Association shall exclusively market the Program, and shall not endorse similar or comparable services offered by Competitors nor shall State Association solicit or receive fees from other vendors that could be characterized as program sponsorship fees, endorsement fees, or royalties for comparable services.
2. Provide adequate staff support who shall:
 - 1) Provide information to CVS Caremark marketing staff on county contacts, opportunities, questions and problems, as requested.
 - 2) Develop proficiency in knowledge of the Program, the elements of the CVS Caremark marketing model, and the NACo- CVS Caremark relationship.
 - 3) Accompany CVS Caremark and/or NACo staff on county visits or to State Association functions, for the purpose of providing assistance in making presentations, as appropriate.
 - 4) Receive and respond to questions from State Association members and Participants concerning the Program.
 - 5) Respond promptly to calls regarding the Program from CVS Caremark, NACo staff, State Association members and Counties, and refer questions and issues promptly to NACo or CVS Caremark, as appropriate.
3. Provide, at its own cost, at every general purpose conference that has a substantial attendance by State Association membership:
 - 1) A booth space in the relevant exhibit hall or area, in a location commensurate with, or superior to, other participating vendors. Booth space designated for representatives of CVS Caremark or NACo representative if CVS Caremark staff are unavailable. Where State Association has no exhibit hall or area at such conference, it shall nevertheless secure a table or other appropriate space to advertise the Program if such opportunity exists for other State Association-endorsed activities and programs; and further, if State Association provides display space to Competitors in any of its exhibits, State Association shall offer space in a prominent location for marketing the Program.

- 2) Conference or meeting registration for two representatives of CVS Caremark or NACo representative if CVS Caremark staff are unavailable.
 - 3) An advertisement in the printed program for such conference, where such printed program exists, at a size and format comparable to advertisements for other State Association-endorsed products.
 - 4) Provide agenda time for an annual presentation by CVS Caremark or NACo representative if CVS Caremark staff are unavailable on the status of the Program nationally and within the Home State at a meeting of the State Association governing body and/or a general session of the State Association membership.
4. Provide, at its own cost, with respect to publications and marketing communications (unless otherwise provided below):
- 1) A display advertisement or editorial copy (e.g., a featured article) discussing or highlighting the Program in a positive manner, as follows:
 - A. If advertising is included in State Association's periodicals, at least one one-half (1/2)-page advertisement quarterly, or a substitute advertisement as may be requested from time to time by CVS Caremark or NACo, in its primary newsletter, magazine, web letter or other membership communication.
 - B. If advertising is not included in State Association's periodicals, editorial copy featuring the Program shall be published, at the request of CVS Caremark or NACo.
 - 2) Subscriptions to periodicals published by or on behalf of State Association for two CVS Caremark staff, if applicable.
 - 3) Annually provide current and updated official county mailing and telephone lists, in electronic format where available, to NACo and the CVS Caremark.

4) A link, on the State Association website, sized and placed comparably to other State Association-endorsed programs (including display of appropriate Program logos), to the website for the Program.

6) Assistance with direct mailings to counties to augment the marketing efforts of CVS Caremark.

Coast2Coast Rx Card

Discount Prescription Card & More

for Oregon Counties

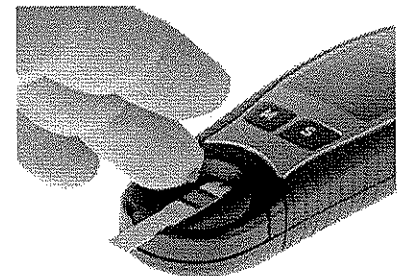
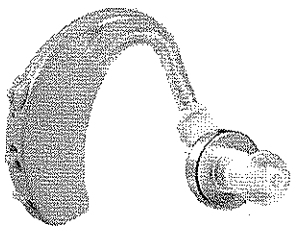
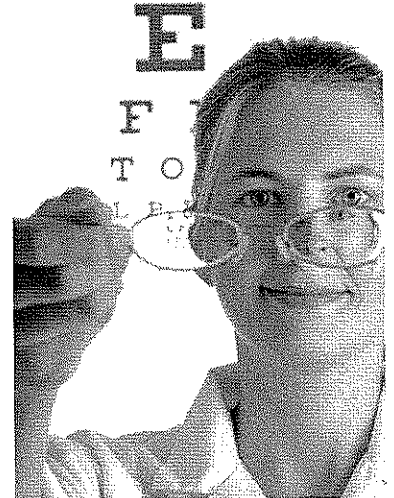
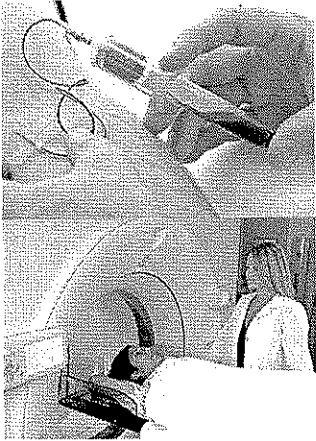
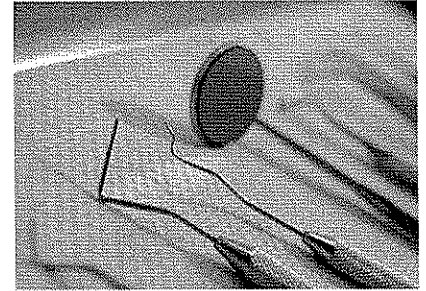
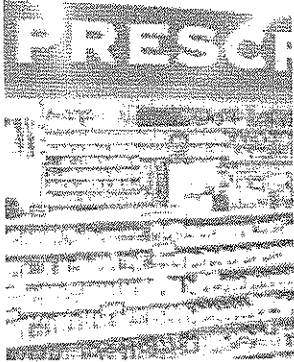
A Marketing Partner of:

Association of Oregon Counties



Key Points About the Program:

- Average savings over 50% in 2011
- No county personnel time involved in the program; we handle all marketing, administration and distribution of the cards.
- No cost to county or to taxpayers
- Counties that have switched to the program have realized increases up to 100 times their previous monthly usage in other programs.
- We now include discount dental, vision, hearing, lab, imaging and a diabetes savings program. Like the discount prescription card program, all discounts are for an entire family with savings from 10% - 80%. Even insureds that reach their caps for dental or vision benefits can use this program.
- The WellCard Health program is included for current and retired employees and their families. This is a program with 15 discount benefits. This program helps county employees that don't have a county's health insurance and it also covers uninsured dependents.
- County will be paid a royalty of \$1.25 on all paid prescriptions on a monthly basis and the royalty doesn't raise cardholder cost.



Coast2Coast Rx Card for Oregon Counties

- 59,000+ participating pharmacies including all major chains and most independents
- Over 60,000 drugs included in formulary
- Savings up to 75% on brand name & generics
- Savings up to 55% on an annual basis
- Card is good for an entire family
- Cardholder pays no fees for the card
- No paperwork to fill out - card is ready to use
- There are no health, age or income restrictions; everyone qualifies
- Card has no expiration date and can be used as often as needed
- Most pet prescriptions can be filled using the card at pharmacies
- Card is primarily for uninsured although insureds can use the card if they have a high deductible
- Insureds can use card if a drug isn't covered by their insurance
- The card can be used during the Medicare Part D "donut hole"
- Cardholder information is confidential and isn't used for any other purpose
- The card includes 50%-80% discounts on lab and imaging tests
- Dental, vision & hearing discounts of 10% - 50% for a family are now included
- Diabetic supplies with deep discounts are now included

Coast2Coast Rx Card

c/o Financial Marketing Concepts, Inc.

100 Executive Way, Suite 214

Ponte Vedra Beach, FL 32082

1-800-931-8872

contact: Martin Dettelbach at 919-465-0097

marty@financialmarketingconcepts.com

Coast2Coast Rx Card AOC Marketing Agreement

THIS MARKETING AGREEMENT dated this _____ day of _____, 2011, by and between **Financial Marketing Concepts, Inc.**, hereinafter "FMC" a Florida corporation, with its principal place of business at: 100 Executive Way, Suite 214, Ponte Vedra Beach, Florida 32082, and the **Association of Oregon Counties**, hereinafter "AOC," a not-for-profit organization with its principal place of business located at 1201 Court Street NE, Suite 300, Salem, Oregon 97301.

WITNESSETH:

WHEREAS, FMC has created a discount prescription card, to-wit: the **Coast2Coast Rx** Card, which provides discounts on prescription drugs to individuals and families, and

WHEREAS, FMC can provide AOC the opportunity to offer its **Coast2Coast Rx** discount prescription card to its county members at no cost to AOC or counties, and

WHEREAS, AOC is desirous of providing the **Coast2Coast Rx** discount prescription card to its county members at no cost to AOC or counties:

NOW, THEREFORE, in consideration of the mutual terms, covenants and conditions herein contained, it is agreed as follows:

1. **Benefits.** FMC will provide its **Coast2Coast Rx** discount prescription card at no cost to AOC and its county members, and will pay AOC a Royalty for each prescription filled that results in a paid claim as listed on Schedule "A" hereof. In addition to the discounts on prescriptions, the card will also offer discounts on dental (DenteMax); vision (Outlook Vision); hearing (Newport Audiology); Diabetes Savings Program from Freedom Diabetic Supplies, Inc. and imaging and lab tests through an arrangement with Prepaid Lab, LLC and Prepaid Imaging, LLC.

2. **Term.** This Agreement will automatically renew every year for another one (1) year term unless AOC gives FMC thirty days (30) written notice to terminate, or unless earlier terminated by default. Royalty to AOC will continue to be paid as long as AOC's member counties continue to fill prescriptions under this program, as long as FMC receives its compensation for those prescriptions, and as long as this Agreement is not terminated by AOC. In the event AOC terminates this Agreement or endorses another discount Rx card, then Royalty will be paid as listed in paragraph 2 of Schedule "A." In any event AOC may cancel this Agreement with thirty days (30) written notice to terminate.

3. **FMC's Obligations.**

a. FMC will provide to AOC and its member counties the **Coast2Coast Rx** discount prescription card at no cost to member counties or AOC, and will pay a Royalty to AOC based on the use thereof. The Royalty will be paid at its full rate as listed on Schedule "A" so long as AOC has not endorsed another discount prescription card after the execution of this Agreement. In the event AOC does execute an agreement with another discount prescription card after the execution of this Agreement, the Royalty will be paid as set forth in paragraph 3 of Schedule "A."

b. FMC will print and distribute the prescription cards to AOC's member counties at FMC's cost. AOC will approve the card design prior to FMC's printing of the card.

c. FMC will handle all administration of the card including the providing of monthly usage reports to AOC. FMC will assign a unique Group Code to AOC's member counties for cards printed by FMC so that AOC's member counties usage can be tracked when the card is used at participating pharmacies.

d. FMC will distribute its **Coast2Coast Rx** Cards to participating pharmacies in AOC's member counties and to other such governmental offices (such as libraries, health departments, etc.) designated by AOC's member counties.

e. FMC will create private label webpages for AOC's member counties to link to from their county websites that will describe the **Coast2Coast Rx** Card program. Using the webpages, AOC's member counties will have the opportunity to print a card, search for participating pharmacies, and search for the price of their specific medication(s).

f. FMC, with AOC's approval, will promote the Rx card in all appropriate media formats, including newspaper, radio, television and internet.

g. FMC and its Pharmacy Benefit Manager will not use any resident's information except as necessary to process prescriptions, and for no other purpose whatsoever. Neither FMC nor its Pharmacy Benefit Manager will contact, transfer or sell resident information to any third party, and both FMC and its Pharmacy Benefit Manager are HIPAA compliant. FMC nor its Pharmacy Benefit Manager will solicit cardholders to use Pharmacy Benefit Manager's mail order unless directed to do so by AOC's member counties.

4. **Indemnification**. FMC shall indemnify AOC and hold the AOC harmless from any loss, claim, liability or expense resulting from FMC's or pharmacy negligence, willful misconduct or from actions resulting in terminating existing discount card agreements.

5. **AOC's Obligations**: AOC will provide the opportunity for its member counties to receive FMC's **Coast2Coast Rx** discount prescription card, and AOC shall receive a Royalty as specifically set forth on Schedule "A" hereof. AOC will use its best efforts to approach member counties to join the **Coast2Coast Rx** discount prescription card program.

6. **Governing Law and Venue**. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon and venue for any proceedings shall be in Marion County.

7. **Use of AOC Name**. For the consideration to be paid by FMC under this Agreement, AOC grants to FMC, and FMC accepts, a nonexclusive, nontransferable, limited and revocable license to use AOC's name in connection with the **Coast2Coast Rx** Discount card program as described in this agreement, and specifically, but not by way of limitation, that FMC has the right to use AOC's name, on the discount card, on private label AOC's member counties webpages and in FMC's letter provided to participating pharmacies that educates pharmacies about the program.

8. **Notice.** Any notice required by this Agreement shall be in writing, by certified mail, to the address of each party first set forth above, or at such other address as may hereafter be designated by either party in writing.

9. **Entire Agreement.** This Agreement contains all the rights, duties and obligations of each party, and this Agreement may not be modified or amended except in writing, signed by both parties.

IN WITNESS WHEREOF the parties have hereunto signed this Agreement on behalf of the corporate entity for which they have legal authority to enter into.

Association of Oregon Counties

Date: _____

By: _____
Mike McArthur
Executive Director

Financial Marketing Concepts, Inc.

Date: _____

By: _____
Edward W. Rahn
President

Schedule "A" FOR AOC

Coast2Coast Rx Card. FMC has offered the opportunity for AOC to provide its member counties, at no cost to AOC or its member counties, with FMC's **Coast2Coast Rx** Card, and FMC agrees to pay AOC a royalty as follows:

1. As long as this Agreement is in full force, then every time a cardholder purchases a prescription through a participating pharmacy, and FMC receives compensation for that prescription, FMC will pay AOC forty cents (\$.40) per paid claim on a monthly basis.
2. In the event AOC terminates this Agreement from and after the termination date, the Royalty will be paid at the rate of Twenty-five cents (.25) per filled prescription that FMC has received compensation for unless AOC has endorsed another discount prescription card, in which case the royalty will be terminated with no further compensation to AOC.

FMC Initials _____

AOC Initials _____