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Return of Organization Exempt From Income Tax

2010

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

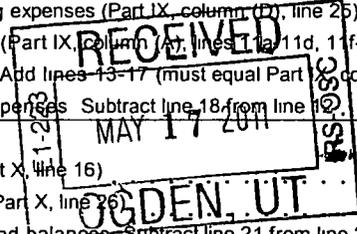
A For the 2010 calendar year, or tax year beginning, 2010, and ending, 20

Form 990 header section containing organization name (ASSOCIATION OF MINNESOTA COUNTIES), EIN (41-0802524), address (125 CHARLES AVENUE, ST PAUL, MN 55103), and principal officer (JEFF SPARTZ).

SCANNED JUN 15 2011

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission statement, 2. Discontinued operations, 3-6. Membership and employment statistics, 7a. Revenue (18,566), 7b. Net income, 8-12. Revenue breakdown, 13-19. Expenses breakdown, 20-22. Net assets or fund balances.



Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature block section with fields for Sign Here (Signature of officer: Jeff Spartz, Date: 5-13-2011), Paid Preparer (Richard E Cornell, Date: 5/10/11), and Firm information (CORNELL KAHLER SHIDELL & MAIR, PLLP).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [] No

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2010)

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission
THE ASSOCIATION OF MINNESOTA COUNTIES IS A VOLUNTARY STATEWIDE ORGANIZATION THAT ASSISTS THE STATE'S 87 COUNTIES IN PROVIDING EFFECTIVE COUNTY GOVERNANCE TO THE PEOPLE OF MINNESOTA

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,368,638. including grants of \$) (Revenue \$ 1,954,468.)
SEE ATTACHED STATEMENT 1.5

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,368,638.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20b detailing various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 21 through 38 regarding grants, compensation, bond issues, and organizational transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 14b regarding Form 1096, Form W-2G, backup withholding, Form W-3, foreign accounts, prohibited tax shelter transactions, annual gross receipts, deductible contributions, and Form 990 filings.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question, Yes, No, and a column for line numbers (1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9). Contains questions about governing body members, relationships, and documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code)

Table with 4 columns: Question, Yes, No, and a column for line numbers (10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b). Contains questions about local chapters, conflict of interest policies, whistleblower policies, and joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. [] Own website [] Another's website [X] Upon request
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ASSN OF MN COUNTIES ST PAUL MINNESOTA, MN 55103 651-224-3344

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JON EVERT PRESIDENT	3.00	X								
(2) DUANNE BAKKE FIRST VICE PRESIDENT	4.00	X								
(3) RANDY MALUCHNIK SECOND VICE PRESIDENT	5.00	X								
(4) JOHN BAERG SECRETARY / TREASURE	6.00	X								
(5) JIM MCDONOUGH IMMEDIATE PAST PRESIDENT	7.00	X								
(6) DENNIS FINK DIRECTOR	2.00	X								
(7) JOE VENE DIRECTOR	2.00	X								
(8) CHARLES PAZDERNIK DIRECTOR	2.00	X								
(9) PAUL ANDERSON DIRECTOR	2.00	X								
(10) JACK RUSSEK DIRECTOR	2.00	X								
(11) GARY HENDRICKX DIRECTOR	2.00	X								
(12) TOM WARMKA DIRECTOR	2.00	X								
(13) MARV TINKLENBERG DIRECTOR	2.00	X								
(14) BRUCE KUBICEK DIRECTOR	2.00	X								
(15) DENNIS BERG DIRECTOR	2.00	X								
(16) JIM ISCHE DIRECTOR	2.00	X								

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) NANCY SCHOUWEILER DIRECTOR	2.00	X								
(18) PETER MCLAUGHIN DIRECTOR	2.00	X								
(19) RAFAEL ORTEGA DIRECTOR	2.00	X								
(20) BARBARA MARSCHALL DIRECTOR	2.00	X								
(21) LISA WEIK DIRECTOR	2.00	X								
(22) PAUL WILSON NACO REPRESENTATIVE	2.00	X								
(23) HARLAN MADSEN NACO REPRESENTATIVE	2.00	X								
(24) TONY BENNETT NACO REPRESENTATIVE	2.00	X								
(25) RANDY JOHNSON NACO REPRESENTATIVE	2.00	X								
(26) LAURE KLUPACS INTERN EXECUTIVE DIRECTOR	40.00			X			97,500.		14,408.	
(27)										
(28)										
1b Sub-total							97,500.		14,408.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							97,500.		14,408.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b	1,192,750.				
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f					
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f		1,192,750.				
Program Service Revenue				Business Code				
	2a	REGISTRATION FEES		363,302.	363,302			
	b	ADVERTISING	511110	18,566.		18,566.		
	c	COUNTY GOVERNANCE		144,413	144,413.			
	d	ENDORSEMENT FEES		235,437.	235,437.			
	e							
	f	All other program service revenue						
g	Total. Add lines 2a-2f		761,718.					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 1		39,498.			39,498.	
	4	Income from investment of tax-exempt bond proceeds		0.				
	5	Royalties		0.				
	6a	Gross Rents	(i) Real (ii) Personal					
		b	Less rental expenses					
		c	Rental income or (loss)					
	d	Net rental income or (loss)		0.				
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
		b	Less cost or other basis and sales expenses					
		c	Gain or (loss)					
	d	Net gain or (loss)		0.				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a					
		b	Less direct expenses	b				
		c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities See Part IV, line 19	a					
		b	Less direct expenses	b				
		c	Net income or (loss) from gaming activities		0			
10a	Gross sales of inventory, less returns and allowances	a						
	b	Less cost of goods sold	b					
	c	Net income or (loss) from sales of inventory		0.				
Miscellaneous Revenue			Business Code					
11a	MISCELLANEOUS		23,393.			23,393.		
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		23,393.					
12	Total revenue. See instructions		2,017,359.	743,152.	18,566.	62,891.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0.			
2 Grants and other assistance to individuals in the U S See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	158,838.	108,819.	50,019.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	672,751.	582,851.	89,900.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).	0.			
9 Other employee benefits	194,640.	161,891.	32,749.	
10 Payroll taxes	0.			
11 Fees for services (non-employees):				
a Management	0.			
b Legal	0.			
c Accounting	7,318.		7,318.	
d Lobbying	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	0.			
12 Advertising and promotion	0.			
13 Office expenses	28,277.	10,367.	17,910.	
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	79,800.	55,860.	23,940.	
17 Travel	27,629.	19,570.	8,059.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	253,758.	237,170.	16,588.	
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	28,766.	20,136.	8,630.	
23 Insurance	3,088.	2,162.	926.	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a UTILITIES	16,431.	11,502.	4,929.	
b TELEPHONE	36,186.	25,330.	10,856.	
c STAFF DEVELOPMENT	7,215.	5,238.	1,977.	
d CONSULTANT CONTRACTS	88,670.	33,875.	54,795.	
e BANK FEES	5,922.		5,922.	
f All other expenses	166,965.	93,867.	73,098.	
25 Total functional expenses Add lines 1 through 24f	1,776,254.	1,368,638.	407,616.	
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	145,597.	1	169,361.
	2	Savings and temporary cash investments	1,298,974.	2	1,477,315.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	269,914.	4	234,132.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	14,332.	9	18,249.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	482,052.		
		10a			
	b	Less: accumulated depreciation	348,905.	10c	133,147.
		10b			
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
14	Intangible assets		14		
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,875,241.	16	2,032,204.	
Liabilities	17	Accounts payable and accrued expenses	417,383.	17	275,197.
	18	Grants payable		18	
	19	Deferred revenue	172,083.	19	230,127.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities. Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	589,466.	26	505,324.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,285,775.	27	1,526,880.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,285,775.	33	1,526,880.	
34	Total liabilities and net assets/fund balances	1,875,241.	34	2,032,204.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,017,359.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,776,254.
3	Revenue less expenses. Subtract line 2 from line 1	3	241,105.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,285,775.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,526,880.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. Attach to Form 990. See separate instructions.

Name of the organization: ASSOCIATION OF MINNESOTA COUNTIES; Employer identification number: 41-0802524

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Revenues included in Form 990, Part VIII, line 1; Assets included in Form 990, Part X. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2010

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table.

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ _____ %
- b Permanent endowment ▶ _____ %
- c Term endowment ▶ _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	482,052		348,905	133,147
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).				133,147

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other -----		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, col. (B) line 25) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,017,359.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,776,254.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	241,105.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	241,105.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2; Part XI, line 8, Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information *(continued)*

Supplemental Information to Form 990 or 990-EZ

2010

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Name of the organization

ASSOCIATION OF MINNESOTA COUNTIES

Employer identification number

41-0802524

990 REVIEW

PART VI SECTION B QUESTION 11A

THE FORM 990 EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN IS E-MAILED
TO THE BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING.

CONFLICT OF INTEREST

PART VI SECTION B QUESTION 12C

THE CONFLICT OF INTEREST POLICY IS PRESENTED AND REVIEWED ANNUALLY BY THE
BOARD. THE CONFLICT OF INTEREST POLICY IS PRESENTED TO NEW BOARD
MEMBERS WHEN A BOARD POSITION IS FILED.

COMPENSATION

PART VI SECTION B POLICIES QUESTION 15

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS ANNUALLY REVIEWED THE
COMPENSATION OF THE EXECUTIVE DIRECTOR. PERFORMAANCE APPRAISAL ARE BASE
ON JOB DESCRIPTIONS AND RESULTS ORIENTED PERFORMANCE STANDARDS. SALARY
INCREASES ARE BASED ON THE EVALUATIONS. THE SUPERVISOR DISCUSSES THE
REPORT WITH THE EMPLOYEE BEFORE THE REPORT IS MADE A PART OF THE
EMPLOYEE'S PERMANENT RECORD.

AVAILABILITY OF DOCUMENTS

PART VI SECTION C DISCLOSURES QUESTIN 19

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND FINANCIAL
STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization

ASSOCIATION OF MINNESOTA COUNTIES

Employer identification number

41-0802524

ORGANIZATION - MEMBERSHIP

PART VI SECTION A GOVERNING BODY AND MANAGEMENT

THE MEMBERSHIP OF THE ASSOCIATION CONSISTS OF THE 87 COUNTIES IN

MINNESOTA. THE MEMBER COUNTIES ELECT A BOARD OF DIRECTORS THAT PROVIDES

OVERSIGHT FOR THE OPERATIONS OF THE ASSOCIATION.

ATTACHMENT 1FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>(A)</u> TOTAL REVENUE	<u>(B)</u> RELATED OR EXEMPT REVENUE	<u>(C)</u> UNRELATED BUSINESS REV.	<u>(D)</u> EXCLUDED REVENUE
INTEREST INCOME	39,498.			39,498.
TOTALS	<u>39,498.</u>			<u>39,498.</u>

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

ASSOCIATION OF MINNESOTA COUNTIES

Employer identification number

41-0802524

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(1)	(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)	-----					
(2)	-----					
(3)	-----					
(4)	-----					
(5)	-----					
(6)	-----					

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(1)	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	MINNESOTA COUNTIES RESEARCH FOUNDATION 23-7169283 125 CHARLES AVENUE ST PAUL, MN 55103	RENTAL	MN		9	N/A		X
(2)	-----							
(3)	-----							
(4)	-----							
(5)	-----							
(6)	-----							
(7)	-----							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2010

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		
b Gift, grant, or capital contribution to other organization(s)		
c Gift, grant, or capital contribution from other organization(s)		
d Loans or loan guarantees to or for other organization(s)		
e Loans or loan guarantees by other organization(s)		
f Sale of assets to other organization(s)		
g Purchase of assets from other organization(s)		
h Exchange of assets		
i Lease of facilities, equipment, or other assets to other organization(s)		
j Lease of facilities, equipment, or other assets from other organization(s)		
k Performance of services or membership or fundraising solicitations for other organization(s)		
l Performance of services or membership or fundraising solicitations by other organization(s)		
m Sharing of facilities, equipment, mailing lists, or other assets		
n Sharing of paid employees		
o Reimbursement paid to other organization for expenses		
p Reimbursement paid by other organization for expenses		
q Other transfer of cash or property to other organization(s)		
r Other transfer of cash or property from other organization(s)		

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.				
(1) MINNESOTA COUNTIES RESEARCH FOUNDATION		I	79,800.	
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
				Yes	No		Yes	No		Yes	No
(1)	-----										
(2)	-----										
(3)	-----										
(4)	-----										
(5)	-----										
(6)	-----										
(7)	-----										
(8)	-----										
(9)	-----										
(10)	-----										
(11)	-----										
(12)	-----										
(13)	-----										
(14)	-----										
(15)	-----										
(16)	-----										

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Association of Minnesota Counties
EIN 41-0802524
Statement of Program Service Accomplishments
(Attachment to Form 990, Part III)

The Association of Minnesota Counties (AMC) is a voluntary statewide organization that assists the state's 87 counties in providing effective county governance to the people of Minnesota. It is the mission of the Association to assist in the provision of effective county governance for the people of Minnesota.

More than 130 delegates serve on AMC's five policy committees: General Government, Environment & Natural Resources, Human Services, Public Safety and Transportation.

In addition, the following special committees currently exist to address county concerns including Minnesota Extension Committee, and Minnesota Rural Counties Caucus.

Member Services

AMC member counties enjoy a myriad of benefits and services, ranging from solid communications to educational programs and research.

Publications

To meet the information needs of counties in a variety of ways, AMC provides counties with the following publications:

Minnesota Counties—AMC's main communications vehicle is the Minnesota Counties newspaper, which is published 10 times per year. It contains notices of upcoming AMC events; summaries of recent activities; county news; regular columns by the AMC president, executive director and staff; calendar of events; job notices and board meeting minutes.

Other publications include Legislative Updates, E-mails to members, "FYI" Resources, an annual salary Survey, and Minnesota County Directory.

Web Site

The AMC web site (www.mncounties.org) is a comprehensive and timely resource for counties and others interested in county issues and activities. All counties enjoy access to the Internet, and appreciate an at-their-fingertips source for information about AMC events and meetings, links to often referenced resources, legislative updates, recent committee minutes and county job postings.

Educational Programs

AMC offers a variety of educational programs to help county commissioners and staff keep up-to-speed on issues, trends and technology. These programs include a legislative conference, a leadership retreat, and an annual conference.

Intergovernmental Services

The Association of Minnesota Counties' Intergovernmental Services staffs perform a variety of services for member counties. Policy analysts work year-round on often complex issues that have significant ramifications on county budgets.

Form 990 Part IX Statement of Functional Expenses

Line 24 F

	(A)	(B)	(C)	(D)
	Total Expense	Program Services Expenses	Management and general expenses	Fundraising expenses
			-	
Delivery Service	2,285		2,285	
Federal Liaison	50,303	50,303		
Equipment Rental	8,601		8,601	
Board Expense	14,580		14,580	
Postage	7,296	6,449	847	
Printing	28,897	28,897		
Copy Cost	36	7,785	(7,749)	
Advertisement	719		719	
Other	379		379	
Board travel	51,833		51,833	
Membership	2,036	433	1,603	
	166,965	93,867	73,098	-