

WACO Board of Trustees Regular Meeting
Tuesday, September 26, 2023 ~ 8:00a.m. – 12:00p.m.
Delta Hotels by Marriott ~ Cascade Room
Everett, WA

AGENDA
Tuesday, September 26, 2023

- | | | |
|-----------|---|---------|
| 8:00am | Call to Order – President Jeff Gadman | |
| | Roll Call of Attending Members | |
| | Approval of Agenda | Tab A |
| | Approval of Minutes – July 18, 2023 | Tab A-1 |
| 8:05a.m. | Welcome New Member – Clerk Trustee Scott Tinney, Lewis County Clerk | |
| 8:10a.m. | 2023 WACO Priority Legislative Proposals / Affiliate Priority Proposals | Tab B |
| | ○ WSACA (Assessors): Rebecca Xczar, WSACA President and Whatcom County Assessor | |
| | ○ WSACA (Auditors): Lori Larsen, WSACA President and Stevens County Auditor | |
| | ○ WSACC (Clerks): Lisa Henderson, WSSAC Legislative Co-Chair and San Juan County Clerk | |
| | ○ WACME (Coroners): Hayley Thompson, WACME President and Skagit County Coroner | |
| | ○ WAPA (Prosecutors): | |
| | ○ WSACT (Treasurers): Jackie Brunson, WSACT Legislative Chair and Skagit County Treasurer | |
| | ○ WACO Members John Wilson, King County Assessor; Tom Konis, Spokane County Assessor | |
| 9:30a.m. | Proposed Amendment to WACO Policy Manual | Tab C |
| | ○ Jennifer Wallace | |
| 10:15a.m. | BREAK | |

10:30a.m. Committee Reports:

Audit Committee – Linda Hjelle, Tiffin Moreno	Tab D
○ 2022 Independent Audit from Aiken Sanders	Tab D-1
○ 2022 IRS 990 Tax Return	Tab D-2
Legislative Committee – Adam Kick, Jennifer Wallace, Tim Grisham	Tab E
Education Committee – Amy Cziske, Tim Grisham	Tab F
Nominating Committee – Jon Tunheim, Jennifer Wallace	Tab G
Conference Committee – Jeff Gadman, Cella Hyde	Tab H

11:15a.m. Other Business:

Updates from Affiliate Representatives and Trustees-At-Large

11:45a.m. Staff Reports:

Executive Director — Jennifer Wallace	Tab I
Deputy Director – Timothy Grisham	Tab J
Member Services Manager – Cella Hyde	Tab K
Finance and Administration Manager – Tiffin Moreno	Tab L

12:00pm ADJOURN



WACO Board of Trustees Regular Meeting
Tuesday, July 18, 2023
Double Tree Suites Seattle Airport Southcenter – Paradise Room
16500 Southcenter PKWY, Seattle, WA 98188

Draft Minutes

Tuesday, July 18, 2023

Board Members Present:

Jeff Gadman	President	Thurston	Treasurer
Adam Kick	Vice-President	Skamania	Prosecutor
Amy Cziske	2 nd Vice-President	Kittitas	Treasurer
Linda Hjelle	Secretary/Treasurer	Snohomish	Assessor
Stacie Prada	Immediate Past-President	Jefferson	Treasurer
Mike Lonergan	Assessors Trustee	Pierce	Assessor / Treasurer
Jon Tunheim	Prosecutors Trustee	Thurston	Prosecutor
Leslie Valz	Treasurers Trustee	Stevens	Treasurer
John Wilson	Trustee at Large Position 1	King	Assessor
Tom Konis	Trustee at Large Position 2	Spokane	Assessor
Lisa Frazier	Trustee at Large Position 4	Mason	Treasurer
Katie Sloan	Trustee at Large Position 5	Adams	Clerk

Staff Present:

Jennifer Wallace	Executive Director
Timothy Grisham	Deputy Director
Tiffin Moreno	Finance and Administration Manager
Cella Hyde	Member Services Manager

Guests:

Phillip Waara	Chief Operating Officer Get eCIO
Ryan Bilsky	Head of Liquidity Investments, Key Bank
Edward Hiddleston	Senior Payments Advisor, Key Bank
Collin Kelly	Product Analyst Team Lead, Key Bank

1) Call to Order, Roll Call, Approval of Minutes

Jeff Gadman, President called the meeting to order at 8:31 am. Thad Duvall, Auditors Trustee; Carolyn Fundingsland, Trustee at Large Position 3; Lisa Henderson, Trustee at Large Position 6; Craig Morrison, Coroners Trustee; Rob Snaza, Sheriffs Trustee; Scott Tinney, Clerks Trustee Greg Zempel, Past-President were noted as absent.

John Wilson, Trustee at Large Position 1 **MOVED** to approve the July 18, 2023 agenda Lisa Frazier, Trustee at Large Position 4 **SECONDED**. The **MOTION CARRIED** unanimously.

Tom Konis, Trustee at Large Position 2 **MOVED** to approve the March 14 & 15, 2022 Board of Trustees meeting minutes. Leslie Valz, Treasurers Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

Trustee at Large Valz **MOVED** to approve proposed Investment Policy. Amy Cziske, 2nd Vice-President **SECONDED**. The **MOTION CARRIED** unanimously.

2) Committee Reports

a. Audit Committee

Linda Hjelle, Secretary/Treasurer presented the Audit Committee report. No questions on current bank statements. Discussed potential investment proposals. Presented proposed Investment Policy.

Trustee at Large Valz **MOVED** to approve proposed Investment Policy. 2nd Vice-President Cziske **SECONDED**. The **MOTION CARRIED** unanimously.

Phillip Waara, Chief Operating Officer Get eCIO presented eCIO investment presentation on investment management for non-profits.

Ryan Bilsky, Head of Liquidity Investments Key Bank; Collin Kelly, Product Analyst Team Lead Key Bank; Edward Hiddleston, Senior Payments Advisor Key Bank; presented Key Bank investment presentation.

Discussed three proposals from eCIO, Key Bank, and PNC Bank. Audit Committee recommended Key Bank's proposal.

Trustee at Large Konis **MOVED** to direct staff to enter into a contract with Key Bank for investment management. Mike Lonergan, Assessors Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

b. Funds Transfer within 2023 Budget

Jennifer Wallace, Executive Director discussed budget amendment for fund transfer to accommodate salary increases based on March 2023 Board action.

Trustee Lonergan **MOVED** to direct staff to fund 10 as proposed by the Finance and Administration Manager in her July 2023 memo. Secretary/Treasurer Hjelle **SECONDED**. The **MOTION CARRIED** unanimously.

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c. Personnel Committee

Trustee at Large Frazier presented the Personnel Committee report. Personnel Committee recommends 4% COLA for Finance Manager and Member Services Manager. Discussed CPI changes over past year and past two years.

d. Budget Committee

Executive Director Wallace presented the proposed 2024 Budget for consideration. Discussed cost savings and changes in revenue sources.

Trustee at Large Frazier **MOVED** to adopt the 2024 Budget as proposed. Trustee at Large Wilson **SECONDED**. The **MOTION CARRIED**. ML opposed.

*The Board went on **BREAK** at 10:25 am and **RECONVENED** at 10:45 am.*

e. Legislative Committee

Adam Kick, Vice-President presented the Legislative Committee report. Discussed the 2023 Legislative session, interim work, and WACO Day on the Hill best use and format.

f. Education Committee

Amy Cziske, 2nd Vice-President presented the Education Committee report. Discussed upcoming trainings and conference planning.

g. Conference Committee

President Gadman presented the conference Committee report. Cella Hyde, Member Services Manager provided an update on conference planning.

h. Nominating Committee

Jon Tunheim, Prosecutors Trustee presented the nominating committee report.

3) Affiliate and Trustee at Large Updates

a. Affiliate Updates

Trustee Lonergan provided the Assessors update. Aerial photography study moving forward. Discussed potential legislative funding proposal for a statewide aerial photography contract. Discussed other potential legislative proposals. Discussed implementation of senior and disabled exemption changes made by the 2023 Legislature. Discussed local fiscal notes.

Executive Director Wallace discussed the Auditors legislative priority proposals for 2024.

*The Board went on **BREAK** at 11:45 am and **RECONVENED** at 12:20 pm.*

Timothy Grisham, Deputy Director discussed potential Clerks legislative priority proposals for 2024.

Timothy Grisham discussed potential Coroners legislative priority proposals for 2024.

Jon Tunheim, Prosecutors Trustee provided the Prosecutors update. Discussed implantation of new simple possession legislation and its diversion requirements. Discussed potential changes to the sentencing grid. Discussed elimination of crime victim assistance fund off of legal financial obligations and lack of replacement funding beyond first year of biennium. Discussed difficulties with recruitment and retention. Discussed criminal justice data tracking.

Trustee Valz provided the Treasurers update. Provided an update on the mobile home workgroup. Discussed need for education on discussing taxation for the public that can be individualized on a county level. Discussed need of better understanding of Assessors role for newly elected Treasurers and the need for cross training.

b. Trustee at Large Updates

Trustee at Large Wilson provided a Trustee at Large Position 1 update. Discussed budget shortfall impacts and limits of 1% levy lid.

Trustee at Large Konis provided a Trustee at Large Position 2 update. Discussed quarterly meetings with county category 2 counties and translation service needs.

Katie Sloan, Trustee at Large Position 5 provided a Trustee at Large Position 5 update.

4) Staff Reports

a. Executive Director

Executive Director Wallace presented the Executive Director report. Discussed Strategic Plan progress.

b. Deputy Director

Timothy Grisham presented the Deputy Director report. Discussed “Know Your County Officials” video project.

c. Member Services Manager

Cella Hyde presented the Member Services Manager report.

d. Finance and Administration Manager

Jennifer Wallace presented the Finance report.

*The Board **ADJOURNED** the regular meeting at 1:48 pm.*

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MEMORANDUM

DATE: September 14, 2023

TO: Washington Association of County Officials Board of Trustees

FROM: Jennifer Wallace, Executive Director
Timothy Grisham, Deputy Director

SUBJECT: PRIORITY LEGISLATIVE PROPOSALS FOR THE 2024 SESSION

Accompanying this memo are the proposals for WACO priority legislation for the 2023 session. The process for member review and consideration will be:

September 15th

Package of affiliate priority bills sent to WACO membership for review in preparation for conference.

September 26th (WACO Board meeting)

WACO Board of Trustees meets jointly with one representative from each affiliate, presumably the Legislative Chair, to review and discuss affiliate legislative proposals. The Board will review each proposal and may vote to support the proposals prior to sending the proposals to the WACO membership for consideration and adoption.

September 27th (WACO Conference - business meeting)

WACO membership reviews, discusses, and deliberates legislative proposals. Polls will be open for all WACO members to vote on proposals immediately following the business meeting via E-ballot. In every member's inbox immediately following the close of the business meeting an electronic ballot (survey monkey) will be available for voting. Polls close 7a.m.

September 28th. September 28th (WACO Conference – 2nd business meeting)

Results of WACO member voting on 2023 Legislative Priorities announced.

RECOMMENDED ACTION: Review proposals, discuss and consider motion related to recommending to the membership.

2024 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: Washington State Association of County Assessors

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2024 Session (primary contact for WACO staff related to legislative session):**

Steven Drew, Thurston County Assessor, WSACA Legislative Chair

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Steven Drew, Thurston County Assessor, WSACA Legislative Chair

Section 2: Priority Legislation Request for the 2023 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2019 session, please skip to Section 3.

2024 PRIORITY BILL / BUDGET REQUEST #1: Washington State High-Quality Aerial Imagery Program

Purpose of Legislation: Develop and implement a state-level program making robust aerial imagery equitably accessible and efficient statewide to serve state and local needs.

Status of Proposal Development:

1. **Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?

The State through OCIO manages imagery of a lesser quality today while many Counties, Cities, agencies, and Tribes contract for stronger imagery independently at higher costs, while many other Counties, Cities, agencies, and tribes do not have access to these essential tools. A single statewide program would save taxpayer money while assuring equitable access by all levels of government from emergency management to DOT, Parks, WDFW, DNR, to all small and large government units across the state.

- Timely issue / appropriate for particular session / political and fiscal climate?

In 2022 the legislature passed an aerial imagery study bill (HB 1629) directing that a report be produced for the 2024 legislative session. The study makes a recommends the legislature proceed with funding and implementation of the High-quality Aerial Imagery Program described in the report.

- Considered potential negative and positive impacts?

This bill proposes to provide high quality imagery to cities and counties at little or no cost, saving an average county some \$300,000 in general fund dollars.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

A conservative estimate pegs the return on investment at \$8.80 for every dollar invested in the program. The study reports the anticipated benefit-cost ratio as high as 4.4 and the return on investment showing compounded benefits of 7.35 over six years. It concluded that “a more robust statewide program would make aerial imagery administration more efficient and save Washington residents money by reducing the duplicity of aerial imagery purchasing at a minimum”.

- Potential impact on other affiliates and discussed with them?

All affiliates will benefit from universal access to more current higher quality imagery while relieving the county general fund from the obligation to fund the program.

2. Stakeholders that have expressed interest and/or potential support for this bill?

The study research team surveyed 435 users of aerial imagery from 34 counties, 61 municipalities, 16 special purpose districts, 6 school districts and 26 tribal governments and many state agencies. Users of aerial imagery included both western and eastern county assessors, and GIS managers from urban, suburban, and rural local governments as well as from State agencies.

3. Potential Opponents and How Address?

The bill will have to overcome the projected fiscal note of between 25 and 36 million dollars. Universal equitable access and the return on investment are strong “good government” arguments.

4. Status of bill language / Need assistance with bill drafting?

The sponsor may charge the code revisers office or WACO will provide bill drafting service.

5. Status of sponsorship / Need assistance identifying sponsor?

Representative Cindy Ryu has agreed to prime sponsor the bill in the House.

2024 Legislative Session WACO Priority Legislation and Legislative Services

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Affiliate: Washington State Association of County Auditors

Section 1: Affiliate legislative contacts

- 1. Affiliate Legislative Chair(s) for 2024 Session (primary contact for WACO staff related to legislative session):**

Mary Hall, Thurston County Auditor
Bryan Elliott, Kittitas County Auditor

- 2. Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Lori Larsen, WSACA President and Stevens County Auditor
Mary Hall, Thurston County Auditor
Bryan Elliott, Kittitas County Auditor
Elections, Licensing and Recording committee chairs on related legislation

Section 2: Priority Legislation Request for the 2023 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2019 session, please skip to Section 3.

2024 PRIORITY BILL / BUDGET REQUEST #1: Harassment of Election Officials

Purpose of Legislation:

Align the statutes regarding harassment and cyber harassment of election officials. In the 2022 session the legislature passed Engrossed Substitute Senate Bill 5628 regarding cyber harassment. That bill made it a class c felony to cyber harass election officials if the method of communication (of the threat) is electronic. This proposal makes it the same when the method of communicating a threat to an election official is not electronic (in-person stalking, or someone appearing at your door; or leaving paper notes, mailed letters, etc.)

Status of Proposal Development:

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?

With the passage of SB 5628 these statutes are no longer identical. This proposal is the only remedy that brings them back in alignment.

- Timely issue / appropriate for particular session / political and fiscal climate?

This was a WSACA priority in the 2023 session and HB 1241 (Leavitt) was passed out of house of origin 90-7. Majority Leader Rep. Fitzgibbon committed to WACO to move the bill early this session.

2. Stakeholders that have expressed interest and/or potential support for this bill?

Secretary of State's Office and League of Women Voters support.

3. Potential Opponents and How Address?

Will need to watch for recurring misconception that this is a new crime.

4. Status of bill language / Need assistance with bill drafting?

HB 1241

5. Status of sponsorship / Need assistance identifying sponsor?

Rep. Leavitt

6. Other / Additional information:

Most of the concerns about this have been addressed in the cyber harassment bill, but does not include in-person stalking, or someone appearing at your door; or leaving paper notes, mailed letters, etc.

2024 PRIORITY BILL / BUDGET REQUEST #2: Simplifying In-state Change of Addresses

Purpose of Legislation:

Washington has a fully connected statewide voter registration system in Washington, but current state law around how voter records can be updated does not reflect this fact. Instead, current law treats our system like each county has a separate voter registration database, which creates a process with unnecessary processing steps for election officials and unnecessary hurdles for voters. There are ways in which we can streamline the process of updating voter registration records that will make our voter rolls more accurate and make things easier for our voters.

Status of Proposal Development:

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?

Proposed change requires amended RCW

- Timely issue / appropriate for particular session / political and fiscal climate?

Supporting cleaner voter registration rolls and voter registration processes that encourage voter participation very timely.

- Considered potential negative and positive impacts?

Likely result in cost savings for counties due to fewer mailings and fewer forms to process and also result in more accurate voter registration rolls. Allowing voters to transfer between counties with a phone call or an email would also likely lead to reduction in the number of voter registration forms that need to be processed.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

By reducing the number of voters who go through the inactivation process, which would reduce the number of confirmation cards counties need to mail out, King County estimates mailing 40,000 fewer cards each year at an estimated savings of \$25,000 / year just on printing and mailing (not including staff time).

- Potential impact on other affiliates and discussed with them?

No foreseen impact on other affiliates

2. Stakeholders that have expressed interest and/or potential support for this bill?

Likely supporters include voters, campaigns, legislators, political parties, voting rights advocates, and other with increased concern about updated voter registration records.

3. Potential Opponents and How Address?

Those opposing changes in elections systems because of perceived impact on security may have concerns about allowing updates via phone calls or email addresses. [Note from WACO – what will be system for documenting transfers?]

4. Status of bill language / Need assistance with bill drafting?

Draft legislation attached.

5. Status of sponsorship / Need assistance identifying sponsor?

King county in discussion with area legislators and/or WACO staff will secure sponsor

6. Other / Additional information:



County Auditors

Simplifying Voter Change of Address



Washington state has a fully connected statewide voter registration system; but outdated state law regarding how voter records can be updated is a barrier to it operating as intended. Current law assumes each county has a separate voter registration database, and as such creates unnecessary processing steps for election officials and unnecessary hurdles for voters. Minor changes in state law would streamline the process of updating voter registration records, making our voter rolls more accurate and voter participation easier.

What we Propose:


- Allow voters to be transferred between counties using National Change of Address (NCOA) data maintained by the U.S. Post Office and/or Election Registration Information Center (ERIC) data governed by the association of state election officials. Under current law, undeliverable mail or other notification that a voter has moved out of county triggers inactivation of voter registration and requires the voter to submit a new voter registration form for their new address.
- Allow voters to transfer their records between counties via phone call or email, instead of requiring submission of a new voter registration form.

The cost savings to counties and reduced hassle for voters would be substantial. In King County alone, it is estimated this proposal would result in significant reduction of voter entering the inactivation process, meaning roughly 40,000 fewer confirmation cards sent each year, resulting in around \$25,000 savings on just printing and outbound mailing costs, not including the more substantial cost of staff processing time.


RCW – 29A.08.410; 29A.08.420; 29A.08.620; 29A.08.640

Jennifer Wallace, Executive Director
Jennifer@countyofficials.org | 360-489-3042

Timothy Grisham, Deputy Director
Tim@countyofficials.org | 360-489-3044

 www.countyofficials.org

 Washington Association
of County Officials

 206 10th Avenue SE
Olympia, WA 98501

 @WACOfficials

ADDRESSING HARASSMENT OF ELECTIONS OFFICIALS



Threats to the safety of election workers have impacted the ability of local election offices to retain and recruit. A lack of staff experienced in election procedures could threaten our system of free and fair elections. In 2022, the legislature made cyber harassment of election officials a class c felony. While a welcomed move, it failed to equally penalize other means of threat our officials are facing, such as written and mailed threats, and in-person stalking and harassment, which remain misdemeanors.

The Washington State Association of County Auditors (WSACA) are joined by all WACO members in seeking legislation to create parity in penalties for all forms of harassment of election officials.

Consistent penalties established by the legislature would send a clear message that all means of harassment are unacceptable, threaten our democracy, and risk the safety and peace of mind for election officials and their families.

Jennifer Wallace - Executive Director
jennifer@countyofficials.org
360-489-3042

Timothy Grisham - Deputy Director
tim@countyofficials.org
360-489-3044



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2024 Legislative Session WACO Priority Legislation and Legislative Services

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Affiliate:

Section 1: Affiliate legislative contacts

Affiliate Legislative Chair(s) for 2024 Session (primary contact for WACO staff related to legislative session):

Lisa Henderson, San Juan County Clerk

Mike Killian, Franklin County Clerk

Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:

Lisa Henderson, San Juan County Clerk

Mike Killian, Franklin County Clerk

Melissa Beaton, Skagit County Clerk, WSACC President

Section 2: Priority Legislation Request for the 2023 Session

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2024 PRIORITY BILL / BUDGET REQUEST #1: DEPENDENCY PUBLICATION

Purpose of Legislation: Better Alignment of Dependency Duties

Status of Proposal Development: HB 1205 will begin in House Rules.

1. Describe how affiliate has considered:

- Long time issue. Moved well in 2023 session. Working with leadership to get it to pass.
- Clerks have an existing bill in place with solid long session movement to again push for legislation to transfer the responsibility of publication to the state along with all other dependency responsibilities.

2. Stakeholders that have expressed interest and/or potential support for this bill?

Clerks have worked with Washington State Department of Children, Youth and Families (DCYF) and the Office of the Attorney General (AG) to amend the bill to obtain mutual agreement.

3. Potential Opponents and How Address?

DCYF may not outwardly oppose but may submit a large fiscal note that would present a barrier to passage.

4. Status of bill language / Need assistance with bill drafting?

Active bill.

5. Status of sponsorship / Need assistance identifying sponsor?

Active bill

6. Other / Additional information:

2024 PRIORITY BILL / BUDGET REQUEST #2: DV Protection Orders

Purpose of Legislation:

Clerks wish to proactively work with legislators who are creating or proposing changes to protection order legislation. Our goal is to advocate for additional resources for those seeking protection orders prior to filing court paperwork with the Clerk. Providing assistance to litigants will help eliminate barriers petitioners face when navigating the complex forms and confusing court processes.

The implementation of RCW 7.105 has resulted in many challenges that not only impact petitioners, but also the County Clerks and courts. Due to the complex nature of the forms, and prohibition for Clerks to provide legal advice or assistance with the paperwork, petitions for protection orders are coming before the court incomplete. Having incomplete information makes it difficult for courts to proceed, causes delays and multiple hearings, and ultimately puts those seeking protection orders at risk. The availability of resources is a stumbling block for victims.

Clerks suggest that one possible avenue to help litigants would be to create a statewide Protection Order Advocate Program. Advocates could meet in person, by phone, or by remote means (such as Zoom) to provide assistance by answering questions, providing guidance on completing court documents, and reviewing paperwork for completeness prior to filing documents with the courts. Program oversight could be provided by Access to Justice Board, Northwest Justice, or Washington State Coalition Against Domestic Violence (WSCADV). Alternatively, the Administrative Office of the Courts (AOC) could provide pass through funding to the new Protection Order Advocate Programs and/or existing domestic violence advocacy programs to enhance available resources.

The Clerks would like to partner with agencies and stakeholders to assist in meeting any policy goals in this arena.

Status of Proposal Development:

In development

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?
- Timely issue / appropriate for particular session / political and fiscal climate?
- Considered potential negative and positive impacts?
- Facts and figures or anecdotes to show concept will fix problem / improve a situation?
- Potential impact on other affiliates and discussed with them?

Several initiatives impacting court and clerk processes were introduced in the last session and further refinements are expected this session. Without assistance, many petitioners are forced to return to court multiple times for strictly procedural issues. For example, petitions lack enough specificity, or respondents are not served timely. This results in petitioners either giving up, or needing to file new petitions or new cases. There are costs to counties to effectuate multiple service attempts, which by statute are required to be completed by law enforcement.

2. Stakeholders that have expressed interest and/or potential support for this bill?

Representatives Goodman, Davis and Griffey, and Senator Soloman in past sessions have introduced legislation to address protection order concerns .

3. Potential Opponents and How Address?

In order to avoid opposition,

There would be opposition if additional costs were to be borne by counties that are already stretched thin in providing protection order services.

4. Status of bill language / Need assistance with bill drafting?

No bill language is proposed by clerks, rather the intent is to assist in finding solutions in concert with all interested parties.

5. Status of sponsorship / Need assistance identifying sponsor?

Representatives Davis, Goodman, and Griffey would all be good to work with.

6. Other / Additional information:

2024 Legislative Session WACO Priority Legislation and Legislative Services

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Affiliate: Washington Association of Coroners and Medical Examiners

Section 1: Affiliate legislative contacts

Affiliate Legislative Chair(s) for 2024 Session (primary contact for WACO staff related to legislative session):

Hayley Thompson, Skagit County Coroner

Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:

Hayley Thompson, Skagit County Coroner

Section 2: Priority Legislation Request for the 2023 Session

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2024 PRIORITY BILL / BUDGET REQUEST #1: UNCLAIMED REMAINS

Purpose of Legislation: Reduce the unclaimed human remains holding period from 90 to 30 days.

Status of Proposal Development: in development and vetting.

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?
 - a. RCW 68.50.230 states 90 days to hold remains. No other remedy available.
- Timely issue / appropriate for particular session / political and fiscal climate?
 - a. Holding of remains for 90 days causes backlog of remains and space in mortuaries, funeral homes, Coroner/Medical Examiner offices.
- Considered potential negative and positive impacts?
 - a. Negative: family may not be identified in holding time.
 - b. Positive: Current technology options to find families has significantly changed since statute was put in place. Access to the internet, e-sources, and other online search engines have made locating potential family much faster. Coroner/Medical Examiner offices also have access to wide variety of resources and contacts who can assist with locating any next of kin. 30 days is adequate time to find any family and have them contact the Coroner or ME office.
 - i. The number of homeless in Washington state continues to increase and this is impacting the number of unclaimed or indigent remains having to

be stored for 90 days. It is the responsibility of the Coroner/Medical Examiner offices to make sure that all indigent or unclaimed remains are handled in a dignified and respectful manner no matter their race, cultural background, or economic status. Holding remains for 90 days in refrigeration goes against the ethical nature of the Coroner/Medical Examiner work and the respect of the individual and family. Reducing the holding time from 90-30 days will allow for more dignified disposition. The family will still have the opportunity to claim the remains as Coroner/Medical Examiner offices are not disposing of these remains. This upholds the underlying respect and honor of the deceased especially for those who have no one to claim them.

ii. No fiscal impact to the state.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?
- Potential impact on other affiliates and discussed with them?
 - a. None.

2. Stakeholders that have expressed interest and/or potential support for this bill?

Funeral home directors

3. Potential Opponents and How Address?

Not known at this time.

4. Status of bill language / Need assistance with bill drafting?

Needs to be drafted

5. Status of sponsorship / Need assistance identifying sponsor?

Needs to found

6. Other / Additional information:

Will meet with legislators in interim to discuss.

2024 PRIORITY BILL / BUDGET REQUEST #2: First Responder Protections

Purpose of Legislation: Designating Coroners, Medical Examiner's and their staff as First Responders, especially with regards to mental health services

Status of Proposal Development: in development and vetting

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?
 - RCW 5.60.060: states that a peer support group counselor for first responders has testimonial privilege and cannot be called to testify about communication with the first responder except in certain circumstances. Currently, Coroners, Medical Examiners, and their staff are not listed as "first responders" in this RCW.
 - RCW 51.08.142 notes that PTSD is only considered an "occupational disease" for fire fighters, law enforcement officers, 911 dispatchers, and nurses. Coroners, Medical Examiners, and their staff should be added as "first responders" since they are exposed to ongoing and cumulative physical/emotional/behavioral risk factors in the line of their public service duties.
- Timely issue / appropriate for particular session / political and fiscal climate?

- Coroners and Medical Examiner personnel are exposed to numerous risk factors in the line of their public service duties. These factors increase their risk for exposure to biological contaminants, infectious diseases and potential violence, all of which increase the threat to physical safety and mental well being. First responders are at a great risk of exposure when interacting with patients, decedents and the general public. Coroners and Medical Examiner personnel are on the front lines alongside their counterparts from emergency medical services, law enforcement, fire department personnel, and health care providers. In many jurisdictions, especially those in rural areas, the Coroner or Medical Examiner personnel may be the only individual who comes into contact with family and bystanders. Those currently designated as first responders, whether local, state, or federal level, qualify for additional benefits such as hazardous pay, enhanced paid time off or sick leave, and enhanced line-of-duty death benefits. Coroners and medical examiners should be eligible for these additional benefits and therefore should be designated as first responders.
 - Lack of mental health benefits for those in the medicolegal death investigation community can result in experienced staff resigning from the profession, jeopardizing the timeliness for completing death investigations and burnout of those death investigators left behind. The work performed by Coroner/Medical Examiner Offices is important and heavily relied upon by the public health, public safety, and law and justice communities. The number of deaths continues to increase each year, resulting in a greater need for medicolegal death professionals, and putting additional workload stressors on the existing death investigator professionals.
 - Considered potential negative and positive impacts?
 - Positive: Retention of medicolegal death professionals. Having access to mental health resources, provides longevity to the field. Negative impacts: loss of more medicolegal death professionals.
 - Facts and figures or anecdotes to show concept will fix problem / improve a situation?
 - Potential impact on other affiliates and discussed with them?
 - None known at this time.
- 2. Stakeholders that have expressed interest and/or potential support for this bill?**
 - i. Law enforcement, fire fighters, EMS
 - ii. International association of coroners and medical examiners IACME
 - 3. Potential Opponents and How Address?**
 - a. None known at this time.
 - 4. Status of bill language / Need assistance with bill drafting?**
 - a. Needs to be drafted.
 - 5. Status of sponsorship / Need assistance identifying sponsor?**
 - a. Needs to be found.
 - 6. Other / Additional information:**

2024 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: Washington Association of Prosecuting Attorneys (WAPA)

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2024 Session (primary contact for WACO staff related to legislative session):**

Joe Brusic, Yakima County Prosecutor

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Tony Golik, Clark County Prosecutor and WAPA President
Joe Brusic, Yakima County Prosecutor
Russ Brown, WAPA Executive Director

Section 2: Priority Legislation Request for the 2023 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2019 session, please skip to Section 3.

2024 PRIORITY BILL / BUDGET REQUEST #1: Creating the Washington State Public Service Legal Corps Loan Forgiveness Program

Purpose of Legislation: Address critical shortages of lawyers serving in prosecution and public defense offices in Washington Counties and Cities by providing loan forgiveness for service in these offices. Program participants will be eligible for up to \$25,000 loan forgiveness per year for up to 4 years and must complete four years of employment or repay loans in whole or in part.

Status of Proposal Development:

1. **Describe how affiliate has considered:**
 - Rationale for legislation as opposed to other remedies?

The state plays an active role in addressing critical statewide workforce shortages. This proposal is modeled after the current state-funded and administered Washington health corps, medical student loan, and teacher conditional loan programs. The Washington Student Achievement Council is the lead state agency in administering financial aid programs and has experience and success in recruiting and managing program applicants and participants. Counties most severely impacted are smaller and rural counties lacking capacity to address this on their own. Without state assistance, the strain on local justice system and statewide repercussions will grow more severe, posing enhanced risk to public safety and reduced effectiveness in prosecution and indigent defense. State support for improved recruitment and retention is timely and necessary.

- Timely issue / appropriate for particular session / political and fiscal climate?

Workforce development and addressing localized shortages that negatively impact Washington citizens is a timely discussion and priority issue with many legislators. Prosecutor and public defense offices are facing critical shortages right now.

- Considered potential negative and positive impacts?

These types of programs have a track record of administrative and outcome success in Washington State. The repayment requirement for failing to meet the service obligation places the risk and accountability with the program participant, lowering the potential risk for the state.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

[I've got a call in to the health programs / Student Achievement Council to get some stats on program completers)

- Potential impact on other affiliates and discussed with them?

WACO members supported a nearly identical proposal last session for loan forgiveness for forensic pathologists employed in coroner / medical examiner offices. Anticipating similar support on this proposal.

2. Stakeholders that have expressed interest and/or potential support for this bill?

[Once get a green light from WAPA – will reach out to student achievement council, BAR and law schools)

3. Potential Opponents and How Address?

Not anticipating opponents

4. Status of bill language / Need assistance with bill drafting?

Attached draft

5. Status of sponsorship / Need assistance identifying sponsor?

Once get a green light from WAPA – will meet with Slatter and Randall – committee chairs -

6. Other / Additional information:

DRAFT

First conversations -

WA Student Achievement Council, BAR (current pres deputy in Yakima - Yakima Commissioner brought this forward), Slatter, Randall - in that order

AN ACT Relating to addressing the shortage of attorneys in public service in offices of prosecution and public defense.

NEW SECTION. Sec. 1. Washington State is experiencing a critical shortage of public sector prosecution and defense attorneys in counties and cities. This poses a risk to public safety and reduces effectiveness in prosecution and indigent criminal defense. Support for improved recruitment and retention is timely and necessary.

NEW SECTION. Sec. 2. A new section is added to chapter 28B to read as follows:

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

- 1) "Program participant" means [LAW SCHOOL GRADUATE AND PASSED BAR?]
- 2) "Office" means the office of student financial assistance within the Washington State Student Achievement Council.
- 3) [WHAT ELSE MIKE OR TIM? OTHER DEFINITIONS IN 28B WOULD APPLY HERE SO NOT SURE NEED MUCH MORE?]

NEW SECTION. Sec. 3. A new section is added to chapter 28B to read as follows:

- 1) The Washington State Public Service Legal Corps loan repayment program is established for credentialed attorneys serving in offices of prosecutors or public defense with demonstrated shortages.
- 2) The office is the administrator of the programs under this act. In administering the programs, the office shall:
 - a) Adopt rules and develop guidelines to administer the program;
 - b) [IN COLLABORATION WITH ANYONE?] Develop criteria and process for selection of program participants.

Participants must document loan indebtedness and the criteria may require that some of the participants meet the definition of financial need under RCW 28B.92.030.

- c) Establish the annual loan repayment amount for eligible program participants, based upon an assessment of reasonable eligible expenses involved in training and education up to \$25,000 annually. The awards may not be paid for more than a total of four years per participant. The required service obligation must be four years.
- d) In collaboration with [?] review and update the annual award amount every two years beginning in 2026.
- e) Enter into agreements with program participants and sponsoring counties or cities.
 - i) Agreements with program participants will specify the period of service obligation and amount of loan repayment.
- f) Require program participants and sponsoring county and city employers annually demonstrate service obligation is being met.
- g) Collect and manage repayments from participants who do not meet their service obligations under this chapter;
- h) Publicize the program, particularly to maximize participation among individuals in shortage and underserved areas;
- i) Solicit and accept grants and donations from public and private sources for the program;
- j) Develop criteria for a contract for service in lieu of the service obligation where appropriate, that may be a combination of service and payment.

NEW SECTION. Sec. 4. A new section is added to chapter 28B to read as follows:

- 1) The office [AND ANYONE ELSE?] may provide technical assistance to counties and cities desiring to sponsor prospective program participants.
- 2) From the amounts appropriated, the office will, in collaboration with [WHO ALL HERE?], will develop or contract for the development of a two-year marketing plan aimed at potential program applicants. The plan must include a focus on rural counties and cities. Payment for administrative expenses may not exceed two percent of the appropriated funds.

NEW SECTION. Sec. 5. A new section is added to chapter 28B to read as follows:

- 1) Any funds appropriated by the legislature for the Washington State Public Service Legal Corps loan repayment program, or any other public or private funds intended for loan repayments under this program shall be placed in the account created in this section.
- 2) The Washington State Public Service Legal Corps loan repayment program fund is created in the custody of the state treasurer. All receipts from the program shall be deposited into the fund. Only the office, or its designee, may authorize expenditures from the fund. The fund is subject to allotment procedures under chapter 43.88 RCW, but no appropriation is required for expenditures.

NEW SECTION. Sec. 6. A new section is added to chapter 28B to read as follows:

- 1) The office will contract with the Washington Association of County officials to conduct a workgroup to study the critical shortage of attorneys in the public sector and provide recommendations to the legislature, university law schools, and potential county and city employers on best practices and potential steps to mediate the shortage. Workgroup participants shall include representatives from [WAPA, BAR, WSAC, AWC, WHO ELSE?] The Washington Association of County Officials shall delivery their report and findings to the governor and appropriate committees of the legislature by December 1st, 2025.

2024 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additional, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliate, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: Washington State Association of County Treasurers (WSACT)

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2024 Session (primary contact for WACO staff related to legislative session):**

Jackie Brunson, Skagit County Treasurer and WSACT Legislative Chair

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**

Jackie Brunson, Skagit County Treasurer and WSACT Legislative Chair
Jeff Gadman, Thurston County Treasurer and WSACT President

Section 2: Priority Legislation Request for the 2023 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2019 session, please skip to Section 3.

2024 PRIORITY BILL / BUDGET REQUEST #1: Ensuring Continuity of Service from County Treasurers to State and Local Governments

Purpose of Legislation: Create an equitable, affordable fee structure for non-county entities receiving property tax billing, collection and disbursement services from County Treasurers. This is essential for sustaining these services and ensuring they are provided efficiently and timely.

Status of Proposal Development:

1. **Describe how affiliate has considered:**

- Rationale for legislation as opposed to other remedies?
Establishing this fee would require amendment in RCW

- Timely issue / appropriate for particular session / political and fiscal climate?

The legislature has made, and continues to make, significant changes in property taxation that require updates in software and changes in administrative functions in County Treasurer offices. 60% of the workload of county treasurers is providing services free-of-cost to entities other than the county. This is not sustainable and needs immediate attention.

- Considered potential negative and positive impacts?

The positive impact is sustaining efficient, cost-effective property tax billing, collection and disbursement for all public taxing entities. The negative is imposition of a fee currently not imposed on taxing districts, which is already incurred by special assessments and special purpose districts. This new fee may be recovered by taxing districts in their subsequent levy with negligible impact on taxpayers.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

This proposal is akin to the Auditor's cost recovery for local elections, which has enabled and sustained their provision of these services.

- Potential impact on other affiliates and discussed with them?

Discussed with Assessors and other affiliates without indicated opposition.

2. Stakeholders that have expressed interest and/or potential support for this bill?

WSACT members are working on a "coalition of the willing" - taxing districts that have indicated support for the good services at reasonable fee and their role in sustaining these services. In addition, WACO will assist WSACT in working with state-level associations representing key taxing districts (school, fire, hospital)

3. Potential Opponents and How Address?

Taxing districts do not currently pay fees and will be reluctant to do so. Our challenge will be helping them see the necessity and that these services are rendered much more affordably than would be possible if they secured them elsewhere or developed the capacity to do so themselves.

4. Status of bill language / Need assistance with bill drafting?

Will work with sponsor or WACO staff will draft

5. Status of sponsorship / Need assistance identifying sponsor?

WSACT Legislative Chair Jackie Brunson working with her Senator (Lovelett) who chairs Senate local government.

6. Other / Additional information:

2024 PRIORITY BILL / BUDGET REQUEST #2: Update the property tax split payment threshold

Purpose of Legislation: Update the threshold that determines taxes due that must be paid in full by April 30th. The current threshold of \$50 has been in place since 1996. A threshold of \$150 is an appropriate adjustment given increases in property tax rolls. It will improve taxing district cash flows and reduce the number of property tax payments process by County Treasurer offices.

Status of Proposal Development:

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?

The current fee is in RCW, thus amendment is required.

- Timely issue / appropriate for particular session / political and fiscal climate?

This update is overdue and is needed to contain costs and improve cash flow for junior taxing districts.

- Considered potential negative and positive impacts?

Majority of tax parcels impacted would not be homes; impact on homeowners would be negligible. A slightly positive impact to taxing district cash flows would be anticipated as well as a reduction in banking fees and staff time because processing fewer payments.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

Because it will result in lesser volume of payment processing, will naturally be more efficient. In Skagit County for example, 541 accounts would be affected by this change with a total dollars amount of approximately \$56,000. 42 are mobile homes and 140 are equipment and supply. The remaining accounts are primarily space and designated forest lands. This would result in approximately 541 fewer payments to process and checks deposited.

- Potential impact on other affiliates and discussed with them?

No impact on other affiliates

2. Stakeholders that have expressed interest and/or potential support for this bill?

Anticipate taxing districts would be supportive because of improve cash flow to them

3. Potential Opponents and How Address?

No because changes negligible for taxpayers.

4. Status of bill language / Need assistance with bill drafting?

One-word amendment in RCW

5. Status of sponsorship / Need assistance identifying sponsor?

WACO will assist in identifying sponsor

6. Other / Additional information:

Ensuring Continuity of Service from County Treasurers to State and Local Governments

One major function of the County Treasurer is to provide billing, collection, and disbursement of property taxes for all public taxing entities in the county. Over time, this has resulted in roughly 60% of the workload of the county treasurer providing services free-of-cost to entities other than the county. For example, Yakima County provides these services for 98 public entities other than Yakima County. Current RCW allows County Treasurers to assess a modest fee on special purpose districts / special assessments but has no such provision for services provided taxing districts (e.g. cities, ports, school, fire and hospital districts, and the state). The result and projected continued problem with this are inequity in who is paying for and receiving services, and inadequate and unstable funds for key Treasurer's office functions and staffing.

To support and ensure continuity in services from local collection through the state revenue system, County Treasurers are seeking collaboration and support from the state and local taxing districts in identifying means for County Treasurers operations to be more self-sustaining. The Washington Association of County Treasurers supports two proposals for the 2024 Legislative Session:

Initiate cost-recovery fee to taxing districts receiving treasurer services for billing, collection and distribution of property taxes. We propose the County Treasurer recover allowable prior year actual costs on a pro rata from each billable levy for actual real and personal property. To mitigate the impact on smaller taxing districts, the first \$50,000 of the district's levy amount shall be excluded from the cost recovery. Recovered costs would be credited to a new dedicated fund to help sustain property tax billing, collection, and distribution operations in each County Treasurers office. The maximum percentage for cost recovery shall be capped at 1% for counties larger than 250,000 and 2% for counties smaller than 250,000. REET administration, local investment pool administration, foreclosure and distraint administration and other non-allowable expenses will not be included in the cost recovery model.

Increase the Real Estate Excise Tax (REET) Technology Fee to \$20. The Legislature established the REET technology fee to help offset the expansion of services and cost of required software changes prompted by changes in state law. But this fee has not increased since 2013 and is insufficient in supporting both Treasurer software and operations and County Assessor annual revaluation system related to REET as was intended. We propose an increase from \$5 to \$20, and specifying these funds be divided between County Treasurers and County Assessors \$7 and \$13 respectively. This proposal is supported by the Washington Association of County Assessors.

The mission of the Washington State Association of County Treasurers (WSACT) is to provide a forum for all County Treasurers to educate, advocate, mentor and support the creation of effective treasury management systems, which honor the public trust.

We accomplish this by:

- *Developing and sponsoring legislation that is responsive to the needs of our customers.*
- *Promoting ethical and professional standards.*
- *Providing peer support and mentoring to treasurers and their staff.*
- *Working collaboratively with other governmental entities and associations.*
- *Participating in certification and training programs that enhance professionalism of the role of the treasurer.*

WACO Priority Legislation Request for the 2024 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success.

2024 WACO PRIORITY BILL / BUDGET REQUEST #1: Homeowner Property Tax Exemption

Submitted by: John Wilson, King County Assessor; Tom Konis, Spokane County Assessor; Danny Hagen, Skagit County Assessor; Jacob Tate, Yakima County Assessor; John Kulseth, San Juan County Assessor; John Rosenau, Franklin County Assessor.

Purpose of Legislation: Provide a property tax exemption from the state levy for up to 60% of the median value by county, for a primary residence, be it free standing or attached structure, mobile home, or condominium, or multi-unit dwelling fewer than five units. Only primary residences qualify and the program is for a one-time application only.

Status of Proposal Development:

1. Describe how affiliate has considered:

- Rationale for legislation as opposed to other remedies?

Policy objective can only be achieved by both legislation and a subsequent constitutional amendment approved by the voters of Washington State.

- Timely issue / appropriate for particular session / political and fiscal climate?

Homeowner taxpayers in Washington State are seeking immediate property tax relief. It is a contributor to the lack of housing affordability. Washington is one of only 6 states without a property tax exemption for homeowners (homestead exemption). Property values are rising dramatically statewide. There is a need to rebalance the tax burden with a greater share paid by commercial properties.

- Considered potential negative and positive impacts?

A tax shift will go to non-qualified residential, commercial and industrial properties. Previous homestead exemption proposal was based on a flat threshold amount. This proposal is tied to county median home value as calculated by DOR. As such, tax relief is far more equitable. By applying only to the state levy, it avoids defunding public education and avoids a negative impact on local taxing districts.

- Facts and figures or anecdotes to show concept will fix problem / improve a situation?

See attached spreadsheet

- Potential impact on other affiliates and discussed with them?

Proposal would only negatively impact County Treasurers if altered to include a refund or in any other way add significant administrative burden to their operations. This is not the case with the

current proposal. Smaller county assessors are concerned about lack of administrative support / this being yet another unfunded mandate. The proposal does include a \$5 per parcel fee for assessor operations in the first year and \$5 per parcel annually thereafter.

2. Stakeholders that have expressed interest and/or potential support for this bill?

Washington homeowner taxpayers and large number of affordable housing and homeowner advocacy groups.

3. Potential Opponents and How Address?

Some have expressed concern that it doesn't help renters. To address this a proposal is under development related to the working family tax credit which would give renters a similar tax break.

4. Status of bill language / Need assistance with bill drafting?

Draft Bill attached

5. Status of sponsorship / Need assistance identifying sponsor?

6. Other / Additional information:

Exemption Threshold	\$ 331,800
Levy Rate	\$ 0.00281

DOR analysis in 2020 showed a levy rate shift from \$2.70 to \$3.02/1,000 with a \$150,000 exemption threshold
For illustration, we use 50 cent/1,000 increase for an exemption equal to 60% of the median.

Break Even Point Analysis

Break Even Point Analysis		State School Tax Change		
Home Value	Taxable	State tax rate @2.31 without exemption	State tax rate @2.81 with exemption	Change in State Tax
\$ 10,000,000	\$ 9,668,200	\$ 23,100	\$ 27,168	\$4,068
\$ 5,000,000	\$ 4,668,200	\$ 11,550	\$ 13,118	\$1,568
\$ 2,500,000	\$ 2,168,200	\$ 5,775	\$ 6,093	\$318
\$ 2,000,000	\$ 1,668,200	\$ 4,620	\$ 4,688	\$68
\$ 1,750,000	\$ 1,418,200	\$ 4,043	\$ 3,985	(\$57)
\$ 1,500,000	\$ 1,168,200	\$ 3,465	\$ 3,283	(\$182)
\$ 1,250,000	\$ 918,200	\$ 2,888	\$ 2,580	(\$307)
\$ 1,000,000	\$ 668,200	\$ 2,310	\$ 1,878	(\$432)
\$ 750,000	\$ 418,200	\$ 1,733	\$ 1,175	(\$557)
\$ 500,000	\$ 168,200	\$ 1,155	\$ 473	(\$682)
\$ 350,000	\$ 18,200	\$ 809	\$ 51	(\$757)
\$ 250,000	\$ -	\$ 578	\$ -	(\$578)
\$ 150,000	\$ -	\$ 347	\$ -	(\$347)

Estimated relief for King County using a median assessed value of \$553,000.

Commercial property - Non qualifying

\$ 10,000,000	\$ 10,000,000	\$ 23,100	\$ 28,100	\$ 5,000
				\$ 3,950

Net increase can be impacted by
an individual's federal tax rate

Net from federal tax savings
Top corporate tax rate @ 21%

2023 State School Levy in King County for Part 1 & 2 is \$2.31/1000. This rate differs from county to county based on assessment ratio

HOUSE BILL _____

State of Washington ____th Legislature 20__ Regular Session

9-08-2023 version

AN ACT Relating to providing housing safety, security, and protection by creating the homeowner relief property tax exemption; amending RCW 84.48.010, 84.48.110, and 84.69.020; adding new sections to chapter 84.36 RCW; adding a new section to chapter 84.52 RCW; creating new sections; and providing a contingent effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec. 1.** (1) The legislature finds that housing security is important to all Washingtonians.

(2) The legislature further finds that homeownership is the main mechanism for creating wealth for individuals and families and passing it on generationally.

(3) The legislature further finds that historically disadvantaged communities, middle class families, and seniors have disproportionate tax responsibility due, in part, to property tax liability.

(4) The legislature further finds that our paramount duty to fund common schools relies on tax revenue that is disproportionately reliant on taxes paid by certain classes of homeowners, and that the inequities in our tax code limits access and sustainability of homeownership for these individuals, families, and communities, due, in part, to this over reliance on property taxes pricing them out of their homes.

(5) The legislature recognizes that historically disadvantaged communities, working families, and seniors in Washington state are subject to more displacement than other homeowners.

(6) The legislature further finds that many Washingtonians are vulnerable to foreclosure by mortgage holders and other secured creditors, despite the homestead exemption limited in bankruptcy statute, RCW 6.13.030, which is a tool to protect the head of household from having their homes confiscated and sold to satisfy debts from unsecured creditors.

(7) Therefore, it is the intent of the legislature to prevent more loss of real property and the displacement of historically disadvantaged communities, working families, and seniors. By exempting a portion of tax of one's principal place of residence, we can lower the inequities of cost of homeownership and responsibility of taxation, with the goal of making sure individuals can reside, raise their families, age in place, and stay in their communities, without fear of displacement due to crises and/or increase in land and home value assessment. This is a means of providing equity in the tax code and serves as a homeowner relief tool for community land trusts, cooperative ownership, and homeowners across Washington.

NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36 RCW to read as follows:

(1)(a) Subject to the conditions in this section, a portion of the assessed value of a principal place of residence is exempt from the state levy but not from property taxes levied by any local taxing district. Subject to the adjustments and limitations in subsection (2) of this section, the homeowner relief property exemption from the state levy is equal to:

(i) For taxes levied for collection in 2027 and thereafter, the exemption amount of the assessed valuation of each property entitled to this exemption is limited to attached or detached single family

housing including mobile homes, condominiums, multi-family fewer than five units, co-ops and floating homes serving as a principal place of residence.

(b) For purposes of this subsection, "homeowner relief property tax exemption" and "exemption amount" mean:

(i) 60% of the county median assessed value from the previous year for taxes levied for collection in 2027; and

(ii) For taxes levied for collection in 2027 and every year after, the department shall adjust the exemption amount by the county median assessed value for the most recent year for which they collected data for the median assessed value of housing by county. The department will furnish the adjusted exemption amounts to each county by August 1st of the year preceding the exemption. The increase in the amount of the homeowner relief property tax exemption will round the dollar amount of the exemption to the nearest \$1,000.

(2) The amount of the homeowner relief property tax exemption for a primary residence may not result in a tax reduction that exceeds the amount of state property taxes that would otherwise be levied on that residence.

(3) The homeowner relief property tax exemption is in addition to, and applied after, the exemption provided in RCW 84.36.379 through 84.36.389.

(4) (b) The homeowner relief property tax exemption must be claimed by filing an application with the department by April 30th of the calendar year prior to the year for which the exemption will be received.

(c) The department shall provide the means for claimants to claim the homeowner relief property tax exemption for their qualified residence online. The department must also make paper applications available to claimants upon request. Each county

assessor must also make applications available at the assessor's office, on the assessor's official website, and by mail or email upon request.

(d) The department shall determine whether claimants have applied for an exemption for only a single qualified residence for the applicable calendar year. As resources allow, the department must notify claimants who appear to have applied for more than one residence or when the department is unable to confirm that the claimant applied for an exemption for only a single qualified residence. Such notification may be provided electronically and include a request for additional information needed to confirm that the claimant has applied for only a single qualified residence.

(e) By August 1st each year, the department must provide each county assessor a list of all claimants, parcels, and other information necessary for the assessor to determine if a claimant meets the eligibility requirements for the homeowner relief property tax exemption. Such list must indicate the department's determination whether the claimant has applied for a single qualified residence or whether the department is unable to determine whether the claimant has applied for a single qualified residence. County assessors have the sole authority to approve or deny claims for the homeowner relief property tax exemption.

(f) The claimant or the claimant's designated agent or legal guardian must sign the application declaring that the property for which the homeowner relief property tax exemption is sought is the claimant's principal qualified residence within the meaning of subsection

(g) A homeowner relief property tax exemption continues until the property is sold, transferred, or the claimant no longer qualifies due to change of use as a principal place of residence.

(5) (a) and (b) of this section. If the claimant resides in a cooperative housing association, corporation, or partnership, the application must also be signed by the authorized agent of such cooperative. If the claimant holds a life estate in the qualified residence for which the ant displacement property tax exemption is claimed and the claimant is not shown on the tax rolls as the taxpayer for that qualified residence, the remainderman or other person shown on the tax rolls as the taxpayer must also sign the application. All signatures on an application must be made under penalty of perjury as provided in RCW 9A.72.085.

(c) Notice of the homeowner relief property tax exemption and where to obtain further information about the exemption must be included on or with property tax statements and revaluation notices for residential property. The department and each county assessor are required to publicize the qualifications and manner of making claims for the homeowner relief property tax exemption, including such paid advertisements or notices as deemed appropriate in the sole discretion of the department and county assessors. The department and county assessors must make the homeowner relief property tax exemption information available in all languages required for voter ballot outreach at the state level.

(5) The following conditions apply to the homeowner relief property tax exemption:

(a) The qualified residence must be occupied by the claimant as the claimant's principal place of residence as of the date of the signed application under subsection of this section. A claimant who sells, transfers, or is displaced from the claimant's qualified residence may transfer the claimant's exemption status to a replacement qualified residence, but no claimant may receive the homeowner relief property tax exemption on more than one qualified residence in any calendar year. However, the confinement of the claimant to a hospital, nursing home, assisted living facility, or adult family home will not disqualify the claim of exemption if:

(i) The qualified residence is temporarily unoccupied; (ii) The qualified residence is occupied by either a spouse, state registered domestic partner, or a person financially dependent on the claimant for support, or both; or

(iii) The qualified residence is rented for the purpose of paying the claimant's costs of a nursing home, hospital, assisted living facility, or adult family home.

(b) At the time of signing the application:

(i) The claimant must have owned, in fee or by contract purchase, or have held a life estate in, the qualified residence for which the homeowner relief property tax exemption is claimed; or

(ii) If the claimant resides in a cooperative housing association, corporation, or partnership, including a mobile home park cooperative or manufactured housing cooperative, the claimant must own a share in the cooperative representing the unit or dwelling in which the claimant resides or the lot on which the claimant's manufactured/mobile home or park model is situated.

(c) For purposes of this section, a qualified residence owned by a marital community, state registered domestic partners, or cotenants is deemed to be owned by each spouse, domestic partner, or cotenant, and any lease for life or 99 years of a single-family dwelling unit or the land upon which it stands is deemed a life estate in the qualified residence.

(d) (i) The assessed value of a dwelling owned by a cooperative housing association, corporation, or partnership must be reduced, for purposes of state property taxes levied on the dwelling, by the amount of the homeowner relief property tax exemption to which a claimant residing in that dwelling is entitled. The cooperative must pass the full amount of its property tax savings under this section to its members in proportion to each member's homeowner relief property tax exemption. The cooperative may meet its obligation under this subsection.

(5)(d)(i) by reducing the amount owed by the members to the cooperative or, if no amount be owed, by making payment to the members.

(ii) A mobile home park cooperative or manufactured housing cooperative is entitled to any unused portion of the homeowner relief property tax exemption of its members. A mobile home park cooperative or manufactured housing cooperative receiving the unused portion of the homeowner relief property tax exemption of its members must pass the full amount of its property tax savings to its members in proportion to each member's unused homeowner relief property tax exemption. The cooperative may meet its obligation under this subsection.

(5)(d)(ii) by reducing the amount owed by the members to the cooperative or, if no amount be owed, by making payment to the members.

For purposes of this subsection (5)(d)(ii), "unused portion of the homeowner relief property tax exemption" means the amount by which the exemption exceeds the assessed value of the manufactured/mobile home or park model owned by a member of the mobile home park cooperative or manufactured housing cooperative.

(e) A claimant granted a homeowner relief property tax exemption must immediately inform the county assessor, on forms created or approved by the department, of any change in status affecting the claimant's entitlement to a homeowner relief property tax exemption.

(f)(i) Where a claimant has a life estate in the single-family dwelling unit, the land upon which it sits, or both, which comprise the claimant's qualified residence, and a remainderman or other person would have otherwise paid the state property tax exempted on the qualified residence, or portion of the qualified residence, as a result of the claimant's homeowner relief property tax exemption, such remainderman or other person must reduce the amount owed by the claimant to the remainderman or other person by the amount of the tax savings from the claimant's homeowner relief property tax

exemption. If no amount is owed by the claimant to the remainderman or other person, the remainderman or other person must make payment to the claimant in the full amount of the tax savings from the claimant's homeowner relief property tax exemption.

(ii) Where a claimant has a life estate in a cooperative ownership or a community land trust, which comprise the claimant's qualified residence, and a remainderman or other person would have otherwise paid the state property tax exempted on the qualified residence, or portion of the residence, as a result of the claimant's homeowner relief property tax exemption, such remainderman or other person must reduce the amount owed by the claimant to the remainderman or other person by the amount of the tax savings from the claimant's homeowner relief property tax exemption. If no amount is owed by the claimant to the remainderman or other person, the remainderman or other person must make payment to the claimant in the full amount of the tax savings from the claimant's homeowner relief property tax exemption.

(6) (a) (i) If the assessor finds that the claimant's residence does not meet the qualifications for the homeowner relief property tax exemption, the assessor must deny or cancel the homeowner relief property tax exemption.

(ii) If the assessor is unable to determine whether an application for the homeowner relief property tax exemption should be approved, the assessor must deny the homeowner relief property tax exemption.

(E) A denial under (a) of this subsection (6) is subject to appeal under the provisions of RCW 84.48.010 and in accordance with the provisions of RCW 84.40.038.13. If the assessor determines that the claimant had received the homeowner relief property tax exemption in error in prior years, the county treasurer must collect all state property taxes that would have been paid on the claimant's residence for the prior years had the homeowner relief property tax exemption not been claimed,

not to exceed six years. Interest, but not penalties, applies to such taxes and is computed at the same rates and in the same way as interest is computed on delinquent taxes. Taxes and interest imposed under this subsection (6)(c):

(i) Must be extended on the tax roll;

(ii) are due within days after the date of the treasurer's billing for such taxes and interest; and

(iii) constitute a lien on the real property to which the tax and interest applies as provided in chapter 84.60 RCW.

(6) The department may conduct audits of the administration of this section by the county assessors for the homeowner relief property tax exemption as the department considers necessary. The powers of the department under chapter 84.08 RCW apply to these audits.

(7) The department may adopt such rules in accordance with chapter 34.05 RCW, and prescribe such forms, as the department deems necessary and appropriate to implement and administer this section.

(8) For the purposes of this section:

(a) "Homeowner relief property tax exemption" means a tax exemption from the state property tax levy for a principal place of residence that meets the requirements of this act.

(b) "Claimant" means an individual who is receiving a homeowner relief property tax exemption.

(c) "Community land trust" means a private, nonprofit organization created to acquire and hold land for the benefit of a community and provide secure affordable access to land and housing for community residents.

(d) "Cooperative ownership" means a type of residential housing where the corporation owns the housing units, and each resident is a shareholder in the corporation based in part on the relative size of the unit in which they reside.

(e) "Manufactured/mobile home," "manufactured housing cooperative," "mobile home park cooperative," and "park model" have the same meaning as in RCW 59.20.030.

(f) "Residence" Residence" means a single-family dwelling unit whether such unit is separate or part of a multiunit dwelling, including the land on which such dwelling stands, regardless of whether ownership of the single-family dwelling unit and the land on which the dwelling unit stands is vested in the same person. "Residence" includes:

(i) A single-family dwelling unit situated upon lands the fee of which is vested in or held in trust by the United States or any of its instrumentalities, a federally recognized Indian tribe, the state of Washington or any of its political subdivisions, or a municipal corporation.

(ii) A single-family dwelling unit consisting of a manufactured/mobile home or park model that has substantially lost its identity as a mobile unit by virtue of its being fixed in location and placed on a foundation with fixed pipe connections with sewer, water, or other utilities; and

(iii) A single-family dwelling unit consisting of a floating home as defined in RCW 82.45.032.

(iiii) Principal Place of Residence" "...means a residence occupied for at least 184 days during the calendar year by the claimant.

. "Residence" includes:

(i) A residential dwelling unit consisting of a manufactured/mobile home or park model that has substantially lost its identity as a mobile unit by virtue of its being fixed in

location and placed on a foundation with fixed pipe connections with sewer, water, or other utilities; and

(ii) A residential dwelling unit consisting of a floating home as defined in RCW 82.45.032.

(e) "State levy" means property taxes levied by the state under RCW 84.52.065.

NEW SECTION. **Sec. 3.** A new section is added to chapter 84.36 RCW to read as follows:

(1) The homeowner relief property tax exemption administration account is created in the state treasury. All receipts from direct appropriations from the legislature, moneys directed to the account as provided in this title, Title 82 RCW, or Title 84A RCW (the new title created in chapter . . . (H-1416/21), Laws of 2021), and moneys directed to the account from any other source must be deposited into the account. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used only for the purposes provided in this section.

(2) (a) Funds deposited into the homeowner relief property tax exemption administration account must be distributed to each county to assist with the costs incurred by the counties in administering the homeowner relief property tax exemption in section 2 of this act.

(b) (i) Except as provided in (b) (ii) of this subsection, each county is entitled annually to an amount equal to \$5.00 multiplied by the number of applications for the homeowner relief property tax exemption that the county processed in the most recent calendar year.

(ii) For the initial distribution for calendar year 2025, the distribution amount is equal to \$5.00 multiplied by the estimated number of homeowner relief property tax exemptions that the county will process in that calendar year. The department, with the assistance of the county assessors, must estimate the number of

homeowner relief property tax exemptions that the county will process in calendar year 2027.

(iii) If funds in the homeowner relief property tax exemption administration account are insufficient to make the full distributions under this subsection, the distributions to all counties must be reduced proportionately.

(3) (a) Distributions under subsection (2) of this section must be made by the state treasurer annually by August 1st, beginning August 1, 2026. By July 25th, the department must certify to the state treasurer the amounts to be distributed under this section. Once finalized, no changes may be made to the certification for any reason.

(b) By August 1, 2025, each county assessor must submit to the department any necessary data from the 2024 assessment year in order to complete the estimate under subsection (3) of this section for the first year of the exemption and every year thereafter. The data required by this subsection (3) must be provided in a form and manner prescribed by the department.

(4) The department's estimates and certifications required under this section may not be overturned by a court except upon a showing of willful misconduct by clear, cogent, and convincing evidence.

(5) All distributions to counties from the homeowner relief property tax exemption administration account constitute increases in state distributions of revenue to political subdivisions for purposes of state reimbursement for the costs of new programs and increases in service levels under RCW 43.135.060.

Sec. 4. RCW 84.48.010 and 2017 c 155 s 1 are each amended to read as follows:

(1) Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county. The members of the board must receive a per diem amount as set by the county legislative authority for each day of

actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county. However, when the county legislative authority constitutes the board they may only receive their compensation as members of the county legislative authority. The board of equalization must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

(a) They must raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice must have been given in writing to the owner or agent.

(b) They must reduce the valuation of each tract or lot or item which is returned above its true and fair value to such price or sum as to be the true and fair value thereof.

(c) They must raise the valuation of each class of personal property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, and they must raise the aggregate value of the personal property of each individual whenever the aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as to be the true value thereof, after at least five days' notice must have been given in writing to the owner or agent thereof.

(d) They must reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which is returned above its true and fair value, to such price or sum as to be the true and fair value thereof; and they must reduce the aggregate valuation of the personal property of such individual who has been assessed at too large a sum to such sum or amount as was the true and fair value of the personal property.

(e) The board may review all claims for either real or personal property tax exemption, including the homeowner relief property tax exemption under section 2 of this act, as determined by the county assessor, and must consider any taxpayer appeals from the decision of the assessor thereon to determine (i) if the taxpayer is entitled to an exemption, and (ii) if so, the amount thereof.

(2) The board must notify the taxpayer and assessor of the board's decision within forty-five days of any hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.

(3) The clerk of the board must keep an accurate journal or record of the proceedings and orders of the board showing the facts and evidence upon which their action is based, and the record must be published the same as other proceedings of county legislative authority and must make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor must correct the real and personal assessment rolls in accordance with the changes made by the county board of equalization.

(4) The county board of equalization must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks but must remain in session not less than three days. However, the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed

exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

(5) No taxes, except special taxes, may be extended upon the tax rolls until the property valuations are equalized by the department of revenue for the purpose of raising the state revenue.

(6) County legislative authorities as such have at no time any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

NEW SECTION. **Sec. 5.** Sections 1 through 4 of this act take effect August 1, 2025, if the proposed amendment to Article VII of the state Constitution (House Joint Resolution No. (H-0756/21)), providing for the homeowner relief property tax exemption, is validly submitted to and is approved and ratified by the voters at the next general election. If the proposed amendment is not approved and ratified, sections 1 through 6 of this act are void in their entirety.

NEW SECTION. **Sec. 6.** This act does not affect any existing right acquired or liability or obligation incurred under the sections amended or repealed or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections.

NEW SECTION. **Sec. 7.** This act applies to taxes levied for collection in 2027 and thereafter.

--- END ---





MEMORANDUM

DATE: September 13, 2023

TO: WACO Board of Trustees

FROM: Stacie Prada, WACO Immediate Past President
Jeff Gadman, WACO President

SUBJECT: PROPOSED WACO POLICY AMENDMENT

Past Presidents Committee

Other professional associations / nonprofit organizations articulate roles for their past presidents to continue to draw upon and benefit from their experience and expertise. Below are a couple of articles on this topic. In WACO policy, the immediate past president and past president serve on the budget committee and the immediate past president also serves on the legal committee. In addition, we propose there is merit to an ad-hoc Past Presidents Committee that could serve in an advisory capacity to the current President and Board. They could also be deployed strategically by the President to serve as ambassadors for the organization.

Proposed amended language to the WACO Committees Policy is attached.

<https://www.se4nonprofits.com/blog/wt-100-past-presidents-can-be-a-powerful-resource-or-a-missed-opportunity>

Weekly Thoughts #100 – Past Presidents Can Be a Powerful Resource or a Missed Opportunity

[Weekly Thoughts](#)

Feb 14, 2022

Written By [A. Michael Gellman \(CPA, CGMA\)](#)

I have looked at many lists of Past Presidents for nonprofit organizations and been amazed by the roster of names, but I am often disappointed at how many Past Presidents have become lost connections. High performing nonprofits keep their Past Presidents engaged and connected with meaningful active roles that are thoughtful and strategic.

The position of President or Board Chair is usually short-term however the title of Past President lasts a lifetime. We can learn from the organizations that put a high value on this important resource and have worked to maintain a long-term connection with their Past Presidents. Common themes and tactics used include a strong emphasis on continuing service, active use of their knowledge, support and network, and amplification of their voice as spokespersons and ambassadors.

Continuing service is a key point of emphasis. Organizations need to develop guidelines for active continuing engagement of Presidents after their terms expire and/or following completion of their term as [Immediate Past President](#). Engagement must be active and regular, driving home the point that Past Presidents will have a meaningful continuing service role. These roles can be divided into two categories: ceremonial roles and specific functions.

Ceremonial roles include, for example, attending receptions, representing the organization at conferences, industry meetings and press briefings, playing host at awards ceremonies, or moderating panel discussions. These examples all help to promote the mission and brand of the organization while simultaneously honoring their past service as a President.

Specific functions include, for example, serving on a [nominations](#) or awards committee, being appointed as a member of an ethics review working group, assisting the development department with fundraising, communicating with sponsors, and other similar supporting roles. These roles build on their experience as President, allowing them to continue to be of service to the organization from a strategic perspective.

Plan to catalogue the resources each Past President brings to the table and **actively use** those resources as needed. Many Past Presidents have specialized skills that will continue to be highly valuable to the organization, such as accounting, information technology, legal, and real estate services. Other Past Presidents may have a deep network to access for fundraising. Make sure that the roles provided to your Past Presidents are tailored to make active use of their particular expertise and attributes, such as through special assigned tasks and participation in strategic plan development.

Past Presidents often can be excellent **spokespersons and ambassadors** for the organization. During their tenure as President, they will have developed deep connections to the organization and name recognition with members, donors, funders, and the general public. As spokespersons and ambassadors, they can continue to advance the mission of the organization and leverage the goodwill they established while serving as President.

Planning Tip – *Establishing a council of Past Presidents is a proven tactic for providing a reliable landing site for Presidents to reside after they complete their term of office and a vehicle through which to continue to be of service to the organization.*

These councils can be as formal as a standing committee or less formal existing as a working group serving at the pleasure of the current President and Board. If you already have a council of Past Presidents, review how this group has been used and consider additional tasks and responsibilities that could be assigned to improve output, engagement and effectiveness.

A Past President who stays actively engaged will be more motivated to continue providing direct funding support to the organization (donations, memberships, attending programs) and assisting with securing other funding from their network. The optics of losing this support because you did not actively engage your Past Presidents could be most detrimental, not only to future funding but also to the organization's reputation and good name.

You might also be interested in:

[VIDEO: How Past Presidents Can Continue to Serve your Nonprofit](#)
[Weekly Thoughts #121 – Use This Simple Question to Improve Board and Committee Member Engagement](#)
<https://www.ispor.org/member-groups/councils-roundtables/past-presidents-council>

Background

The Past Presidents Council was formed in 2017 to improve the utilization of the expertise of ISPOR's past presidents. The Council includes all ISPOR Past Presidents and is chaired by the immediate Past President.

Mission

The Past Presidents Council is an advisory group to the Board of Directors. At the request of the Board, the Past Presidents Council will advise on issues of importance to ISPOR.

RECOMMENDED ACTION: WACO Board will discuss and ask questions regarding the proposal and may make motion related to it.

COMMITTEES

AUTHORITY

- [WACO Constitution and Bylaws](#) Article IV, Section [4.1-4.3](#); Article VII Section [8.1](#), Article VIII; and Article IX, Section [9.1](#)
- Committees Policy adopted September 27, 2016, amended October 1, 2019, amended March 9, 2021, amended October 5, 2021, December 8, 2021
- Nomination Committee Policy, amended October 2, 2018, consolidated into Committees Policy, October 1, 2019

POLICY

- 1) Unless specified by the Association's Bylaws, committees shall have no authority to make decisions on behalf of the Association. Committees are to develop recommendation(s) and report back to the President who shall submit the recommendation(s) to the Executive Director or Board of Trustees for consideration.
- 2) Each committee chair shall present a written update for each Board of Trustees meeting, and an annual summary of the committee's work to the membership at the annual meeting of the membership.
- 3) A majority of the respective membership of each committee constitutes a quorum for that committee. Unless otherwise specified, committee chairs shall be voting members of Association committees.
- 4) WACO Standing Committees:
 - a) Audit Committee
 - i) The Audit Committee shall consist of not less than three and not more than five members of the Association appointed by the President.
 - ii) In no case may current members of the Board of Trustees comprise a majority of the members of the Audit Committee.
 - iii) Except for the Secretary/Treasurer Executive Officers are not eligible to serve on the Audit Committee, including the President who shall not serve as an ex-officio member.
 - iv) The Secretary/Treasurer shall chair this committee.
 - v) In addition to other duties tasked by the President or Board of Trustees, the Audit Committee shall be charged with quarterly reviewing:
 - (1) the Association's financial condition;
 - (2) financial activities;
 - (3) financial controls;
 - (4) and complete its written conclusions and recommendation by the first day of June.
 - b) Budget Committee

- i) The Budget Committee shall consist of the Executive Officers of the Association plus the two (2) most recent past presidents.
 - ii) The President shall appoint one of the past presidents to serve as committee chair or co-chairs.
 - iii) In addition to other duties tasked by the President or Board of Trustees, the Budget Committee is charged with the following duties:
 - (1) Prepare and distribute a preliminary budget for the Board of Trustees' review and consideration, not less than 30-days prior to the second quarter Board of Trustees meeting;
 - (2) Respond to recommendations for budget modifications during the fiscal year as needed; and
 - (3) Monitor the overall financial condition of the Association and make recommendations to the Board of Trustees on actions necessary for the long-term financial stability of the Association.
- c) Education Committee
 - i) The Education Committee shall consist of the education chair of each affiliate group.
 - ii) The 2nd Vice President shall chair this committee.
 - iii) In addition to other duties tasked by the President or Board of Trustees, the Education Committee is charged with the following duties:
 - (1) Facilitate the recommendation of WACO educational programs;
 - (2) Present recommendations to the Executive Director, prior to the annual Budget Committee meeting, a summary of the proposed education program(s) for the ensuing year;
 - (3) Assist the Executive Director with recommendations in the planning of the annual meeting.
 - (4) The Education Committee is responsible for facilitating the development of WACO education programs including planning education, meeting, and speaker events during the annual conference.
 - (5) The Education Committee is responsible for assisting in the planning of the annual business meeting.
- d) Legal Committee
 - i) The Legal Committee shall consist of the immediate past-President of the association and the WAPA affiliate representative or other prosecutor member.
 - ii) In addition to other duties tasked by the President or Board of Trustees, the Legal Committee is charged with the following duties:
 - (1) Oversee duties and procedures outlined in WACO's Legal Advice and Legal Brief policies
- e) Legislative Committee
 - i) The Legislative Committee Chair shall be the Association Vice President.

- ii) Committee membership shall consist of the legislative chair of each affiliate group.
- iii) The President shall appoint a co-chair from among the membership of the Association to serve with the Vice President.
- iv) In addition to other duties tasked by the President or Board of Trustees, the Legislative Committee is charged with the following duties:
 - (1) Facilitate the Executive Director the development of the legislative proposals of the Association;
 - (2) Review legislation introduced affecting the Association, its membership, or the services provided by either;
 - (3) Coordinate the legislative activities of the affiliated groups to avoid conflicting differences between affiliate groups of the Association; and,
 - (4) Meet weekly during the legislative session and as needed during other times of the year. At a minimum, the committee will meet 30-days prior to session to establish a meeting schedule and review the committee's responsibilities and the Association's legislative package.
- f) **Nominating Committee**
 - i) The Nominating Committee shall consist of a representative from each affiliate group appointed by the respective affiliate president and a member of the Association selected by the President.
 - ii) The President shall appoint the chair from the committee members. The Nominating Committee is charged with following duties:
 - (1) Promote and facilitate the list of candidates from the Associations membership to fill run for election for seats on the Associations Board of Trustees and Executive Officers;
 - (2) Ensure that candidates are knowledgeable of the requirements of the position he or she is running for.
 - (3) Nominating Committee shall, at least biennially, review the Nominating Committee Policy adopted by the Board and make any recommendations to the Board.
- g) **Personnel Committee**
 - i) The Personnel Committee shall be composed of not less than five and not more than seven WACO members of the Association appointed by the President.
 - ii) The President shall appoint the chair of the committee from among the members of the Board of Trustees.
 - iii) In addition to other duties tasked by the President or Board of Trustees, the Personnel Committee is charged with the following duties:
 - (1) Annually review and provide feedback to the Executive Director on amendments to job descriptions;
 - (2) Bi-annually review salary and benefit ranges for each staff position

- and present any recommended changes to the President and Executive Director prior to the annual Budget Committee meeting;
 - (3) Review the WACO Personnel Policy and present any recommendations for modifications to the Board of Trustees.
 - (4) Present recommended personnel salary/benefits to Board at March meeting.
- iv) The Personnel Committee shall have no authority over, nor shall it involve itself in, any personnel matters of the Association staff.
- h) Conference Committee
 - i) The Conference Committee shall be composed of the current and immediate-past WACO president and two additional WACO members.
 - ii) The committee will be responsible for providing advice and guidance to WACO staff on the WACO annual conference, with the exception of the education break-out sessions and keynote speakers, which will be identified by the Education Committee.
 - iii) The Conference Committee shall plan, in consultation with WACO staff non-education events including, but not limited to, entertainment, recognition events, and evening meals.
- i) Washington Counties Building Management Committee
 - i) Policy and Procedure will adhere as specified in WACO Washington Counties Building Policy
- j) Newly-Elected Officials Committee
 - i) The Newly-Elected Officials (NEO) Committee shall be composed of the current Affiliate Representatives on the WACO Board of Trustees.
 - ii) The committee will be responsible for providing advice and guidance to WACO staff on the conference held every four years and ongoing service provided to newly-elected officials.
 - iii) The committee will meet as need as determined by committee members and WACO staff.
- 5) Ad Hoc Committees
 - a) Travel Committee
 - i) The Travel Committee shall be composed of not less than three WACO members who have previously served as Trustees.
 - ii) The President shall appoint the chair from the committee members.
 - iii) In addition to other duties tasked by the President or the Board of Trustees, the Travel Committee, when deemed necessary and convened by the President, is charged with reviewing and recommending travel-related amendments to WACO travel policy.
 - b) Strategic Plan Committee
 - i) The Strategic Plan Committee shall be composed of:
 - (1) A WACO member representing each of the 7 affiliate roles;
 - (2) Three (3) WACO Executive Officers; and

- (3) Two (2) WACO Members
- ii) The President shall serve as or appoint the chair from the committee members.
- iii) The committee will be responsible for carrying out the duties and procedures specified in WACO Strategic Plan Policy.
- c) **Past Presidents Committee**
 - i) **The Past Presidents Committee shall be composed of any and all past WACO presidents will to serve.**
 - ii) **In addition to duties assigned by the current WACO President, the Past Presidents Committee will serve as ambassadors, deployed as willing and able by the WACO President in consultation with the WACO Executive Director, to raise member awareness of WACO's value and to provide targeted assistance related to their expertise and experience.**

PROCEDURE

- 1) General Procedures
 - a) Committees are appointed by the President no later than November 1st
- 2) Nominating Committee Procedures
 - f) Positions and Timeline
 - i) Association officers are established by the WACO Bylaws. Appointments to Officer or Trustee positions as the result of a mid-term election will be directed by the Executive Board. The Nominating Committee will hold an initial meeting not less than 60 days prior to the Annual meeting.
 - ii) Nominations will be open for not less than 14 days.
 - g) Nominations and Candidates
 - i) The Nominating Committee will establish written questions, which must be answered in writing by the candidate (*except floor nominations and current Board members*).
 - ii) Candidates must submit a Nomination Letter of Intent to the Committee (*except floor nominations*) and, must address the questions as posed by the Committee. Historically there has been a progression through the positions; however, any WACO member may be nominated form or submit a Nomination Letter of intent for any position to the Nominating Committee.
 - iii) Candidates must be willing to appear in person before the members or Nominating Committee, if so, requested by the nominating committee (*except floor nominations*).
 - iv) Upon receipt of a nomination or Letter of Intent, the Nominating Committee will ensure that the candidate has applied for the correct category. If a question arises about a member's eligibility, it will be referred to the Board of Trustees as directed by the Bylaws.
 - v) At the first business meeting of the annual conference, the Chair or a member of the Nominating Committee selected by the Chair, will call for nominations

- from the floor; nominations from the floor will be accepted at that time only. Floor nominees must be a qualified candidate.
- vi) To be considered, the addition of candidates as nomination(s) from the floor shall coincide with each individual position's call for nomination. Nominations from the floor shall require that the nominee give voice confirmation acceptance in person or by phone, or by signed correspondence.
- h) Elections
- i) The contested election of Association officers and Trustees-at-large will be determined by members casting their vote.
 - ii) Voting using a system provided by the Association. The means for voting must assure the integrity of voting, that each ballot that is cast is counted and that each member casts only one ballot.
 - iii) Contested elections will include an opportunity for the candidates to address the membership at the Annual meeting.
 - iv) Voting will be open during the annual conference for a minimum of four hours.
 - v) Proxy Voting is prohibited.
 - vi) Ballots will be tallied by the Nominating Committee at 5:00 PM of the day of the WACO business meeting when candidates are announced.
 - vii) The candidate receiving the highest number of votes will be deemed the winner. In the event of a tie between two or more candidates, the winner will be determined by the rolling of a die and the highest number rolled.
 - viii) For positions with only one candidate, voting may be for a slate of candidates by acclamation without a motion.
 - ix) When at all possible the officers and trustees will be sworn in at the banquet of the annual conference, or at any other time.





MEMORANDUM

DATE: September 11, 2023

TO: WACO Board of Trustees

FROM: Linda Hjelle, Snohomish County Assessor
WACO Secretary/Treasurer, Audit Committee Chair

SUBJECT: WACO Audit Committee Report

Members Present: Jackie Brunson, Skagit County Treasurer
Linda Hjelle, Snohomish County Assessor

Member not Present: Heidi Hunt, Adams County Auditor – Auditor Hunt did contact the committee and indicated that she had reviewed the reports and had no concerns or questions.

Additional Attendee: Tiffin Moreno of WACO

BACKGROUND AND SUMMARY: The WACO Audit Committee discussed the reviewed reports from May, June, and July via zoom with Tiffin Moreno in the Committee quarterly meeting. Reports included the following:

WACO Bank Statements, WACO Board Financials, and WACO Treasurer Financials

Leave Benefits Liability Balance

Discussion included questions from Jackie regarding movement of funds from the MMF account which was explained as needed to cover the increase in wages for two positions and as approved in the July board meeting. Also, a question on the June receivable for Thurston County showing as a negative. It was the result of being paid early and the timing of the report. The final question was about an old \$4.81 receivable from August of 2022. Tiffin will review and report back.

Tiffin gave a status on actions to consolidate funds. All the CD's are closed and ready to deposit except for one with a maturity date of 2024. Key Bank has advised us to leave it until it matures due to penalty costs outweighing potential investment interest we may receive. Key Bank Accounts have been consolidated into two accounts starting in August.

Chair Hjelle commented on the review of the 2022 independent audit report/financial audit statements and stated that Tiffin has done a great job. The 2022 IRS 990 tax return is also completed and a recommendation action for a motion to accept both the IRS 990 tax return and the independent audit report/financial audit statements will be brought to the board in September.

Outcomes of the committee meeting include:

Tiffin to follow up on \$4.81 receivable question. Tiffin reported to the Audit Committee via email the scenario that created the \$4.81 (test of Venmo). It was a timing issue where the transaction was in one month and the actual deposit in a different month.

RECOMMENDED ACTION: Discussion and motion to accept the 2022 independent audit report/financial audit statements and the 2022 IRS 990 tax return.



**WASHINGTON STATE ASSOCIATION
OF COUNTY OFFICIALS**

Board Communication

For the Year Ended December 31, 2022

August 23, 2023

The Board of Directors of Washington State Association of County Officials
206 10th Ave SE
Olympia, WA 98501

Dear Board:

We have audited the financial statements of Washington State Association of County Officials as of and for the year ended December 31, 2022, and have issued our report thereon dated August 23, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 7, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Washington State Association of County Officials solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Fraudulent Disbursements
- Revenue Recognition

This identification is related to our audit planning and conduct of the audit; it is not an identification of noted issues.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Washington State Association of County Officials is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are valuation of receivables, useful lives of depreciable property and equipment, and allocation of functional expenses.

Management's estimate of the valuation of receivables is based on past experience and composition of those receivables. We evaluated the key factors and assumptions used to develop the valuation of receivables and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the useful lives of depreciable property and equipment is based on past experience. We evaluated the key factors and assumptions used to develop the useful lives of depreciable property and equipment and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the useful lives of allocation of functional expenses is based on relative benefits provided to functional areas. We evaluated the key factors and assumptions used to develop the allocation of functional expenses and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Washington State Association of County Officials' financial statements relate to: Revenue Recognition.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. No known and likely misstatements were noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No material, corrected misstatements were made during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Washington State Association of County Officials' financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated August 23, 2023.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Washington State Association of County Officials, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Washington State Association of County Officials' auditors.

This report is intended solely for the information and use of the Board of Directors, and management of Washington State Association of County Officials' and is not intended to be and should not be used by anyone other than these specified parties.

Aiken & Sanders

August 23, 2023

Washington State Association of County Officials

Accountants' Recommendations & Suggestions For Improvement of Financial Records and Controls For the Year Ended December 31, 2022

We have issued our audit report on the financial statements of the Washington State Association of County Officials as of December 31, 2022, and for the year then ended, and the accompanying footnotes and have issued our report thereon dated August 23, 2023. During the course of our engagement, we became aware of the following weaknesses which we believe would improve internal controls:

1. Jennifer reviews the bank reconciliation and signs off on the bank statement; however, the signed one is not scanned with the bank reconciliation package. We recommend that the signed off statement is stored in SharePoint along with the approved bank reconciliation.
2. Journal vouchers are done for a few ongoing accounting processes. We recommend that the journal vouchers are combined with the supporting documentation and are signed off on as reviewed by the appropriate oversight, i.e., Jennifer or the Board, whichever is applicable for the transaction.

This report is issued solely for the information of the Washington State Association of County Officials management. It should not be presented or quoted to anyone outside Washington State Association of County Officials because of the possibility of misunderstandings of other persons who are not aware of the objectives and limitations of internal controls within Washington State Association of County Officials. These comments are intended to be constructive suggestions for improvement in the effectiveness of your accounting and financial management.

**WASHINGTON STATE ASSOCIATION
OF COUNTY OFFICIALS**

Financial Statements

**For the Year Ended December 31, 2022
With Comparative Totals for 2021**

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Independent Auditor's Report

Board of Directors
Washington State Association of County Officials

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Washington State Association of County Officials, which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Washington State Association of County Officials as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Washington State Association of County Officials and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington State Association of County Officials' ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Washington State Association of County Officials' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington State Association of County Officials' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Washington State Association of County Officials' December 31, 2021, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Aiken & Sanders

Montesano, WA

August 23, 2023

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

STATEMENT OF FINANCIAL POSITION

December 31, 2022 (With Comparative Totals for 2021)	2022	2021
ASSETS		
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 883,767	\$ 854,326
Accounts Receivable	7,796	4,080
Prepaid Expenses	7,723	13,907
	<u>899,286</u>	<u>872,313</u>
<u>Property & Equipment</u>		
Leasehold Improvements, Net	14,094	14,578
Furniture and Equipment, Net	666	1,384
	<u>14,760</u>	<u>15,962</u>
<u>Other Assets</u>		
Investments	<u>143,598</u>	<u>150,393</u>
Total Assets	\$ 1,057,644	\$ 1,038,668
LIABILITIES AND NET ASSETS		
<u>Current Liabilities</u>		
Accounts Payable	\$ 15,314	\$ 5,916
Deferred Revenue	5,863	-
Accrued Vacation	63,779	60,862
	<u>84,956</u>	<u>66,778</u>
<u>Net Assets</u>		
Without Donor Restrictions	241,224	242,603
Without Donor Restrictions-Board Designated	715,769	716,562
Total Without Donor Restrictions	956,993	959,165
With Donor Restrictions	15,695	12,725
	<u>972,688</u>	<u>971,890</u>
Total Liabilities and Net Assets	\$ 1,057,644	\$ 1,038,668

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended December 31, 2022 (With Comparative Totals for 2021)		2022		2021	
	Without Donor Restrictions	With Donor Restrictions	TOTAL	TOTAL	
<u>Support and Revenue</u>					
Membership Dues	\$ 961,217	\$ -	\$ 961,217	\$ 929,611	
Contract Revenue	1,735	-	1,735	1,145	
Conference Income	172,655	-	172,655	91,325	
Rent Income	27,555	-	27,555	27,555	
Investment Income (Loss)	(6,795)	-	(6,795)	(7,856)	
Contributions	18,684	2,970	21,654	16,558	
In-Kind Revenue	12,951	-	12,951	-	
Interest Income	2,682	-	2,682	4,148	
Satisfaction of donor restriction	-	-	-	-	
Total Support and Revenue	1,190,684	2,970	1,193,654	1,062,486	
<u>Expenses</u>					
Program Services	965,613	-	965,613	863,736	
Management & General	227,243	-	227,243	186,373	
Total Expenses	1,192,856	-	1,192,856	1,050,109	
Change in Net Assets	(2,172)	2,970	798	12,377	
Net Assets at Beginning of Year	959,165	12,725	971,890	959,513	
Net Assets at End of Year	\$ 956,993	\$ 15,695	\$ 972,688	\$ 971,890	

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTIES OFFICIALS

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2022 (With Comparative Totals for 2021)		2022		2021	
	Program Services	Management & General	Total		Total
Salary & Wages	\$ 302,886	\$ 93,253	\$ 396,139	\$	375,482
Payroll Taxes & Employee Benefits	106,090	36,734	142,824		113,108
Conferences	132,432	-	132,432		93,655
WAPA Pass-through Dues	233,088	-	233,088		225,428
Lease Expense	46,339	46,339	92,678		89,288
Printing & Office Supplies	4,698	3,844	8,542		8,095
Membership Outreach	2,495		2,495		2,060
Miscellaneous Expense	560	229	789		294
Postage	1,255	1,026	2,281		1,688
Travel	37,932	-	37,932		19,355
Depreciation	-	1,202	1,202		1,239
Telephone	792	648	1,440		1,170
Technology	-	10,257	10,257		8,392
Insurance	-	4,770	4,770		4,742
Dues and Subscriptions	3,077	3,077	6,154		5,958
Professional Services	72,018	25,864	97,882		91,155
In-Kind Expense	12,951	-	12,951		-
Scholarships	9,000	-	9,000		9,000
Total	\$ 965,613	\$ 227,243	\$ 1,192,856	\$	1,050,109

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

STATEMENT OF CASH FLOWS

Year Ended December 31, 2022 (With Comparative Totals for 2021)	2022	2021
<u>Cash Flows from Operating Activities</u>		
Change in Net Assets	\$ 798	\$ 12,377
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	1,202	1,239
Investment Loss (Gain)	6,795	7,856
(Increase) Decrease in Accounts Receivable	(3,716)	(631)
(Increase) Decrease in Reimbursement Receivable	-	-
(Increase) Decrease in Prepaid Expenses	6,184	(4,591)
Increase (Decrease) in Accounts Payable	9,398	(4,819)
Increase (Decrease) in Deferred Revenue	5,863	-
Increase (Decrease) in Accrued Vacation	2,917	16,811
Total Adjustments	28,643	15,865
Net Cash Provided (Used) by Operating Activities	29,441	28,242
<u>Cash Flows from Investing Activities</u>		
Cash Capital Contribution to Building Investment	-	(5,420)
Net Cash Provided (Used) by Investing Activities	-	(5,420)
<u>Cash Flows from Financing Activities</u>	-	-
Net Increase (Decrease) in Cash & Cash Equivalents	29,441	22,822
Cash and Cash Equivalents at Beginning of Year	854,326	831,504
Cash and Cash Equivalents at End of Year	\$ 883,767	\$ 854,326
Supplemental Disclosures of Cash Flow Information:		
Cash Paid During the Year for Interest	\$ -	\$ -

The accompanying notes are an integral part of these financial statements.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 1 - ORGANIZATION AND PURPOSE

The Washington State Association of County Officials (WACO) was incorporated in the State of Washington in 1960. WACO has approximately 270 members. The membership of WACO includes elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers & comparable appointed officials in charter counties.

WACO provides its members legislative representation; education and training; informational publications; day-to-day assistance concerning a wide variety of issues of importance to counties; local, state, and federal agency liaison; an annual conference for training and to develop a legislative package; affiliate support; and other forums in which to develop ideas and build consensus.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

WACO maintains its financial records on the accrual basis of accounting. Therefore, revenue is recognized when it is earned, and expenses are recognized when the obligations are incurred.

Presentation Method for Financial Statements

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of WACO and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions — Net assets that are not subject to donor-imposed stipulations. Includes public support and revenues which are not restricted by the donor and are currently available for the support of WACO.

Net Assets with Donor Restrictions — Net assets subject to donor-imposed restrictions that may or will be met whether by actions of the project and/or the passage of time. Generally, the donors of these assets permit the project to use all or part of the income or gains earned on related investments for general or specific purposes. Net assets are released from restrictions when the purpose or time restrictions have been satisfied. The following represent net assets with donor restrictions on December 31, 2022:

Program Restrictions:	
Scholarship Program	\$ 15,695
	\$ 15,695

Statement of Cash Flows

Cash and cash equivalents include cash on hand and cash on deposit in financial institutions with an original maturity of three months or less to be cash equivalents.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Use of Accounting Estimates

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. In preparing the consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of certain assets and liabilities as of the date of the consolidated financial statements. Actual results could differ, either positively or negatively, from those estimates.

Significant estimates include the allowance for loss provisions on performing loans receivable, present value discount of deferred loan receivables, the provision for depreciation, and the allocation of expenses by function.

Accounts Receivable

Bad debts have been immaterial in the past; therefore, an allowance for doubtful accounts has not been established. Receivables are considered past due if not collected within 90 days. WACO does not charge interest on past due receivables. As of December 31, 2022, management believes that all accounts receivable are collectible.

Allocation of Indirect Costs

The financial statements report certain categories of expenses that are attributable to one or more programs or supporting functions of WACO. These expenses include facilities, printing and office supplies, postage, and dues and subscriptions and are allocated based on a ratio determined by management to be appropriate. Payroll and related costs are allocated based on time spent on each function.

Advertising Costs

The costs of advertising are expensed as incurred.

Recognizing Revenue from Contracts

The Financial Accounting Standards Board (FASB) issued guidance which requires an entity to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. WACO follows these principles. WACO, if it receives an advance of funds from grants or contracts, recognizes deferred revenue in the amount of the advance for its performance obligation to perform services in the future. The balances of receivables and deferred revenue from contracts are as follows as of December 31, 2022:

Accounts Receivable	\$ <u>1,933</u>
Deferred Revenue	\$ <u>5,863</u>

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Leases

WACO recognizes and measures its leases in accordance with FASB ASC 842, leases. WACO is a lessee in several noncancellable operating leases, for office space and office equipment. WACO determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. WACO recognizes lease liability and a right of use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. The discount rate is the implicit rate if it is readily determinable or otherwise WACO uses the U.S. Treasury Bill risk free rate with a term equivalent to the lease term. The implicit rate of the leases were not readily determinable and accordingly, WACO used the U.S. Treasury Bill risk free rate based on the information available at the commencement date for the leases.

The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments). Lease cost for lease payments is recognized on a straight-line basis over the lease term.

Management classifies all leases greater than \$5,000 in value and twelve months or more in length as operating or finance leases. In order to meet the classification as a finance lease, leases must meet at least one of the following criteria; 1) the lease transfers ownership of the underlying asset to the lessee by the end of the lease term, 2) the lease grants the lessee an option to purchase the underlying asset that the lessee is reasonably certain to exercise, 3) the lease term is for a major part of the economic life of the leased asset, 4) the present value of the sum of the lease payments and any residual value equals or exceeds substantially all of the fair value of the underlying asset, or 5) the underlying asset is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

WACO has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that WACO is reasonably certain to exercise. WACO recognizes lease cost associated with the short-term leases on a straight-line basis over the lease term.

Property and equipment

Property and equipment are recorded at cost or, if acquired as a donation, at the estimated fair value at the date donated. Depreciation is computed utilizing the straight-line method and the following estimated useful lives:

Equipment and furnishings	3 - 7 years
Leasehold improvements	39 years

Maintenance and repairs are charged to expense as incurred; major renewals and improvements are capitalized. When items of equipment are sold or are otherwise disposed of, the appropriate cost and related accumulated depreciation amounts are removed from the accounts, and any gain or loss is included in income.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Employee Benefits and Compensated Absences

WACO provides its employees with paid annual and sick leave in accordance with its current policies. Sick leave benefits are cumulative only to the extent of use for illness. Accrued and unused annual leave is payable to the employee in cash upon termination. Unused balances as of December 31, 2022, and 2021 totaled \$63,779 and \$60,862, respectively. All WACO employees are eligible to participate in their retirement program, a 401(k) plan. The amount of the contribution is determined annually during the budget process and must be approved by the Board of Directors. WACO approved a matching contribution of 7.5% of employee wages for the years ended December 31, 2022, and 2021. Once the contribution is made to an employee's 401K account, control over the account is vested in the employee. Pension cost for the years ended December 31, 2022, and 2021 were \$30,361 and \$18,432 respectively.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

WACO, although it expects to receive current support to fund operations for 2023 and later years, has \$870,005 and \$845,681 of financial assets available within one year of the statement of financial position dates on December 31, 2022, and 2021, respectively, to meet cash needs for general operating expenditures of WACO. Financial assets available within one year consists of the following:

	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	\$ 883,767	\$ 854,326
Accounts Receivable	1,933	4,080
Donor Restriction Imposed	<u>(15,695)</u>	<u>(12,725)</u>
Financial Assets Available to Meet		
Cash Needs Within One Year	\$ <u>870,005</u>	\$ <u>845,681</u>

NOTE 4 – CREDIT RISK CONCENTRATION

WACO places its cash assets in federally insured institutions and limits the amount of credit risk by employing different institutions. On December 31, 2022, WACO had cash deposits, at one institution, exceeding the \$250,000 insurance limit provided by the Federal Deposit Insurance Corporation in the amount of \$112,538.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 5 – BOARD DESIGNATED NET ASSETS

WACO has a board designated reserve that can be used for maintenance or improvements to the Partnership (see note 6), anticipated expenses for annual events, and unforeseen expenditures. As of December 31, 2022, and 2021, the board restricted reserve was \$715,769 and \$716,562, respectively.

	2022	2021
Board Reserve For:		
Operations	\$ 500,000	\$ 500,000
Capital Expenditures	88,633	90,000
Conference	30,000	30,000
Audit Reserve	766	766
Earmarked for Unemployment Claim	20,500	20,500
Earmarked for Current Year Income	75,000	75,000
Other	870	296
Total Board Designated Net Assets	\$ <u>715,769</u>	\$ <u>716,562</u>

NOTE 6 – INVESTMENTS & FAIR VALUE MEASUREMENTS

WACO is the general partner of Washington Counties Building (Partnership). WACO is a 50% participant in the income/loss of the Partnership. WACO's invested capital in the Partnership on December 31, 2022, and 2021 was \$143,598 and \$150,393, respectively.

Investment (loss) on the statement of activities for the year ended December 31, 2022, was \$(6,795).

Fair Value Measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that WACO has the ability to access.

Level 2: Inputs to valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets.
- B. Quoted prices for identical or similar assets or liabilities in inactive markets.
- C. Inputs other than quoted prices that are observable for the asset or liability.
- D. Inputs that are principally from or corroborated by observable market data by correlation or other means.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 6 – INVESTMENTS & FAIR VALUE MEASUREMENTS (CONT.)

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022.

Washington Counties Building: The equity method of accounting.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although WACO believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, WACO assets at fair value as of December 31, 2022, with comparable totals for 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2022 Total</u>	<u>2021 Total</u>
Washington Counties					
Building	\$ -	\$ -	\$ 143,598	\$ 143,598	\$ 150,393
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,598</u>	<u>\$ 143,598</u>	<u>\$ 150,393</u>

Level 3 Losses

Balance January 1, 2022	\$ 150,393
Realized Loss	<u>(6,795)</u>
Balance December 31, 2022	<u>\$ 143,598</u>

NOTE 7 – COVID-19 CORONAVIRUS

On March 11, 2020, the World Health Organization officially declared COVID-19, the disease caused by the novel coronavirus, a pandemic. COVID-19 has required WACO to adjust operating practice and delivery of services. WACO has continued to provide program services. Management is closely monitoring the evolution of this pandemic, including how it may affect the economy and the general population. Economic uncertainties and government mandates, which are expected to be temporary, could have a negative impact on operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 8 – LEASES

WACO leases office space that is classified as an operating lease. The lease is year to year and is not recognized as a right to use assets due to a lease term of 12 months or less. Lease expenses for the years ended December 31, 2022, and 2021, were \$88,344 and \$85,200 respectively, which include fixed payments.

WACO also leases a copier that is classified as a finance lease. The lease has a 60-month term, expiring June 30, 2024. Lease expenses for the years ended December 31, 2022, and 2021, were \$4,333 and 4,088, respectively. The following is a schedule of total finance fixed lease payments at 2.50% interest.

NOTE 9 – DONATED MATERIALS

During the year ended December 31, 2022, WACO received the following in-kind donations that are used in the programs sponsored by WACO. These in-kind donations have been recorded as in-kind revenue at estimated fair market value when received. When they are used, an offsetting entry to in-kind expense is made.

Conference Materials	\$	4,972
Professional Services		<u>7,979</u>
Total In-Kind Donations	\$	<u>12,951</u>

NOTE 10 - UNCERTAIN TAX POSITIONS

WACO is a non-profit corporation exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation.

WACO files income tax returns in the U.S. federal jurisdiction. WACO is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2019. Currently, there is no examination or pending examination with the Internal Revenue Service (IRS).

As of December 31, 2022, there are no tax positions for which the deductibility is certain but for which there is uncertainty regarding the timing of such deductibility.

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

NOTES TO THE FINANCIAL STATEMENTS

Year Ended December 31, 2022

NOTE 11 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2022:

	Beginning Balance 01/01/2022	Additions	Disposals	Ending Balance 12/31/2022
Furniture and Equipment	\$ 26,876	\$ -	\$ -	\$ 26,876
Less Accumulated Deprecation	(25,492)	(718)	-	(26,210)
Net Furniture and Equipment	\$ 1,384	\$ (718)	\$ -	\$ 666
Leasehold Improvements	\$ 18,886	\$ -	\$ -	\$ 18,886
Less Accumulated Deprecation	(4,308)	(484)	-	(4,792)
Net Leasehold Improvements	\$ 14,578	\$ (484)	\$ -	\$ 14,094

Net property and equipment as of December 31, 2021, was \$15,962.

NOTE 12 - SUBSEQUENT EVENTS

No events have occurred through August 23, 2023, which is the date the financial statements were available to be issued based on WACO facts and circumstances, for events requiring recording or disclosure in the financial statements for the year ended December 31, 2022.



August 31, 2023

Washington State Association of County O
Officials
206 10th Avenue SE
Olympia, WA 98501

Washington State Association of County O Officials:

Enclosed is the organization's 2022 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by November 15, 2023.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

AIKEN & SANDERS INC PS

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.****Go to www.irs.gov/Form8879TE for the latest information.**Name of filer **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**EIN or SSN
91-6017001Name and title of officer or person subject to tax **JENNIFER WALLACE
EXECUTIVE DIRECTOR****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,200,449.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **AIKEN & SANDERS INC PS** to enter my PIN **17001**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

91427919848**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date _____

ERO Must Retain This Form - See Instructions**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-0047

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Taxpayer identification number (TIN) 91-6017001
	Number, street, and room or suite no. If a P.O. box, see instructions. 206 10TH AVENUE SE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OLYMPIA, WA 98501	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	1
---	---

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

THE ORGANIZATION

- The books are in the care of ► **206 10TH AVENUE SE - OLYMPIA, WA 98501**

Telephone No. ► **360-753-7319**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐ **►** ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year **2022** or
► ☐ tax year beginning _____, and ending _____.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2022**Open to Public
Inspection**A** For the 2022 calendar year, or tax year beginning and ending**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Doing business as WASHINGTON ASSOCIATION OF COUNTY

Number and street (or P.O. box if mail is not delivered to street address)

206 10TH AVENUE SE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

OLYMPIA, WA 98501

F Name and address of principal officer: JENNIFER WALLACE

SAME AS C ABOVE

D Employer identification number

91-6017001

E Telephone number

360-753-7319

G Gross receipts \$

1,200,449.

H(a) Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: HTTP://WWW.WACOUNTIES.ORG/**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1961**M** State of legal domicile: WA**Part I** Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROVIDE SUPPORT SERVICES AND LEGISLATIVE SERVICES TO ELECTED OFFICIALS.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 3 19
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 19
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 5
	6	Total number of volunteers (estimate if necessary) 6 19
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 946,169. 36,340.
	9	Program service revenue (Part VIII, line 2g) 92,470. 1,133,872.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 4,148. 2,682.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 27,555. 27,555.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,070,342. 1,200,449.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0. 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 488,591. 538,963.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
b		Total fundraising expenses (Part IX, column (D), line 25) 0.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 552,518. 644,893.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,050,109. 1,192,856.
19	Revenue less expenses. Subtract line 18 from line 12 20,233. 7,593.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 1,038,668. 1,057,644.
	21	Total liabilities (Part X, line 26) 66,778. 84,956.
	22	Net assets or fund balances. Subtract line 21 from line 20 971,890. 972,688.

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.

Sign Here	Signature of officer		Date	
	JENNIFER WALLACE, EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	NIKOLE WELLS, CPA			P01409848
Preparer Use Only	Firm's name	Firm's EIN		
	AIKEN & SANDERS INC PS	91-0870697		
Preparer Use Only	Firm's address	Phone no.		
	324 S MAIN ST UNIT A MONTESANO, WA 98563-4502	360-533-3370		

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Form 990 (2022)

91-6017001 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:
TO PROVIDE SUPPORT, REPRESENTATION AND ADVOCACY FOR OUR MEMBERS WITH
PARTNER AGENCIES.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses.
Section 501(c)(3) and 501(c)(4) organizations 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 \$ 587,142. including grants of \$) (Revenue \$ 728,129.)
COSTS OF OPERATION OF THE ASSOCIATION ARE REIMBURSED BY THE COUNTY
MEMBERS.

4b (Code:) (Expenses \$ 145,383. including grants of \$) (Revenue \$ 172,655.)
CONFERENCES PROGRAM ENHANCES EFFICIENT COUNTY ADMINISTRATION BY
CONDUCTING WORKSHOPS AND SEMINARS ON TOPICS OF SPECIFIC INTEREST TO
COUNTY OFFICIALS AND THEIR EMPLOYEES.

4c (Code:) (Expenses \$ 233,088. including grants of \$) (Revenue \$ 233,088.)
WAPA (WASHINGTON ASSOCIATION OF PROSECUTING ATTORNEYS) PROGRAM PROVIDES
TRAINING FOR ALL PROSECUTING ATTORNEYS AND THEIR DEPUTIES SO THEY CAN
MAINTAIN THEIR LICENSE TO PRACTICE LAW.

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$ 9,000.) (Revenue \$)

4e Total program service expenses 965,613.

Form 990 (2022)

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Form 990 (2022)

91-6017001 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 6	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	5	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <i>If "Yes," see the instructions and file Form 4720, Schedule N.</i>	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? <i>If "Yes," complete Form 6069.</i>	17		

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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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 19			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent 1b 19			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed WA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 360-753-7319
206 10TH AVENUE SE, OLYMPIA, WA 98501

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

☐ 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 (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) JENNIFER WALLACE EXECUTIVE DIRECTOR	40.00			X				141,444.	0.	35,085.
(2) JEFF GADMAN PRESIDENT	1.00	X		X				0.	0.	0.
(3) STACIE PRADA IMMEDIATE PAST PRESIDENT	1.00	X		X				0.	0.	0.
(4) ADAM KICK VICE PRESIDENT	1.00	X		X				0.	0.	0.
(5) AMY CZISKE 2ND VICE PRESIDENT	1.00	X		X				0.	0.	0.
(6) LINDA HJELLE SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(7) JON TUNHEIM TRUSTEE	1.00	X						0.	0.	0.
(8) GREG ZEMPEL PAST PRESIDENT	1.00	X						0.	0.	0.
(9) ROB SNAZA TRUSTEE	1.00	X						0.	0.	0.
(10) LESLIE VALZ TRUSTEE	1.00	X						0.	0.	0.
(11) JOHN WILSON TRUSTEE	1.00	X						0.	0.	0.
(12) TOM KONIS TRUSTEE	1.00	X						0.	0.	0.
(13) MIKE LONERGAN TRUSTEE	1.00	X						0.	0.	0.
(14) THAD DUVAL TRUSTEE	1.00	X						0.	0.	0.
(15) MELISSA BEATON TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(16) CRAIG MORRISON TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(17) CAROLYN FUNDINGSLAND TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(18) LISA FRAZIER TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(19) KATIE SLOAN TRUSTEE-AT-LARGE	1.00	X						0.	0.	0.
(20) LISA HENDERSON TRUSTEE-AT-LARGE	1.00	X		X				0.	0.	0.
1b Subtotal								141,444.	0.	35,085.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								141,444.	0.	35,085.

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,735.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	34,605.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 12,951.				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a MEMBERSHIP DUES	Business Code	900099	961,217.	961,217.		
	b CONFERENCES		611430	172,655.	172,655.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			1,133,872.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,682.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real 27,555.				
b Less: rental expenses ...		6b	0.				
c Rental income or (loss)		6c	27,555.				
d Net rental income or (loss)				27,555.			27,555.
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			1,200,449.	1,133,872.	0.	30,237.

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).

Check if Schedule O contains a response or note to any line in this Part IX ☐

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 domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	9,000.	9,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	176,529.	158,885.	17,644.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	254,695.	175,577.	79,118.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,986.	13,034.	5,952.	
9 Other employee benefits	56,727.	36,993.	19,734.	
10 Payroll taxes	32,026.	24,487.	7,539.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	10,624.		10,624.	
d Lobbying	72,018.	72,018.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	15,240.		15,240.	
12 Advertising and promotion				
13 Office expenses	15,154.	8,119.	7,035.	
14 Information technology	10,257.		10,257.	
15 Royalties				
16 Occupancy	89,787.	44,965.	44,822.	
17 Travel	37,932.	37,932.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	145,383.	145,383.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,202.		1,202.	
23 Insurance	4,770.		4,770.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a WAPA PASSTHROUGH DUES	233,088.	233,088.		
b DUES & SUBSCRIPTIONS	6,154.	3,077.	3,077.	
c MEMBERSHIP OUTREACH	2,495.	2,495.		
d MISCELLANEOUS EXPENSE	789.	560.	229.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,192,856.	965,613.	227,243.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	190,937.	1	171,396.
	2 Savings and temporary cash investments	663,389.	2	712,371.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,080.	4	7,796.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	13,907.	9	7,723.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	45,762.		
	b Less: accumulated depreciation	31,002.		
		15,962.	10c	14,760.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	150,393.	12	143,598.
	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 33)	1,038,668.	16	1,057,644.	
Liabilities	17 Accounts payable and accrued expenses	66,778.	17	79,093.
	18 Grants payable		18	
	19 Deferred revenue		19	5,863.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	66,778.	26	84,956.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	959,165.	27	956,993.
	28 Net assets with donor restrictions	12,725.	28	15,695.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	971,890.	32	972,688.
	33 Total liabilities and net assets/fund balances	1,038,668.	33	1,057,644.

Form **990** (2022)

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Form 990 (2022)

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,200,449.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,192,856.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,593.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	971,890.
5	Net unrealized gains (losses) on investments	5	-6,795.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	972,688.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c 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 on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Employer identification number
91-6017001

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule A (Form 990) 2022

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	968,997.	946,334.	941,067.	946,169.	997,557.	4800124.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	968,997.	946,334.	941,067.	946,169.	997,557.	4800124.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						4800124.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	968,997.	946,334.	941,067.	946,169.	997,557.	4800124.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	22,675.	37,899.	36,861.	31,703.	30,237.	159,375.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						4959499.
12 Gross receipts from related activities, etc. (see instructions)					12	476,628.

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	96.79 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	96.71 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990) 2022

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule A (Form 990) 2022

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	(B) Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		Current Year
2	Enter 0.85 of line 1.		
3	Minimum asset amount for prior year (from Section B, line 8, column A)		
4	Enter greater of line 2 or line 3.		
5	Income tax imposed in prior year		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule A (Form 990) 2022

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Employer identification number	91-6017001
----------------------	--	--------------------------------	------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$

4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	176,211.	164,445.	180,011.	177,925.	698,592.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,047,888.
c Total lobbying expenditures	86,034.	87,555.	80,000.	107,100.	360,689.
d Grassroots nontaxable amount	44,053.	41,111.	45,003.	35,100.	165,267.
e Grassroots ceiling amount (150% of line 2d, column (e))					247,901.
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Employer identification number
91-6017001

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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 section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) 2022

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule D (Form 990) 2022

91-6017001 Page **2**

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 make significant use of its collection items (check all that apply):
- | | |
|---|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange program |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 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" on 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 XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on 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 current year end balance (line 1g, column (a)) held as:

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

The percentages on lines 2a, 2b, and 2c should equal 100%.

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" on line 3a(ii), are the related organizations listed as required on Schedule R? _____

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(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		18,886.	4,792.	14,094.
d Equipment		26,876.	26,210.	666.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				14,760.

Schedule D (Form 990) 2022

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule D (Form 990) 2022

91-6017001 Page **3**

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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) INVESTMENT IN WA COUNTIES		
(B) BDLG PTP	143,598.	COST
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	143,598.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2022

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule D (Form 990) 2022

91-6017001 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	1,193,654.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-6,795.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-6,795.
3	Subtract line 2e from line 1	3	1,200,449.
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 XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,200,449.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,192,856.
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 XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	1,192,856.
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 XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,192,856.

Part XIII Supplemental Information.

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE WACO FILES INCOME TAX RETURNS IN THE U.S. FEDERAL JURISDICTION. THE WACO IS NO LONGER SUBJECT TO U.S. FEDERAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2019. CURRENTLY, THERE IS NO EXAMINATION OR PENDING EXAMINATION WITH THE INTERNAL REVENUE SERVICE (IRS).

AS OF DECEMBER 31, 2022, THERE ARE NO TAX POSITIONS FOR WHICH THE DEDUCTIBILITY IS CERTAIN BUT FOR WHICH THERE IS UNCERTAINTY REGARDING THE TIMING OF SUCH DEDUCTIBILITY.

Part XIII	Supplemental Information <i>(continued)</i>
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[illegible]

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY O
OFFICIALS**

Employer identification number
91-6017001

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2022

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS** Employer identification number **91-6017001**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** ☐ Yes ☒ No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** ☐ Yes ☒ No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** ☐ Yes ☒ No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** ☐ Yes ☒ No
- b** Any related organization? **5b** ☐ Yes ☒ No
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** ☐ Yes ☒ No
- b** Any related organization? **6b** ☐ Yes ☒ No
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

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

Schedule J (Form 990) 2022

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

Schedule J (Form 990) 2022

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 3:

THE BOARD REVIEWS THE EXECUTIVE DIRECTORS COMPENSTATION ANNUALLY.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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 Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

WASHINGTON STATE ASSOCIATION OF COUNTY O
OFFICIALS

Employer identification number
91-6017001

FORM 990, ITEM C, DOING BUSINESS AS:

WASHINGTON ASSOCIATION OF COUNTY

OFFICIALS WACO

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SCHOLARSHIP PROGRAM: THE ORANIZATION TOOK OVER A SCHOLARSHIP PROGRAM

DESIGNED TO HELP STUDENTS PURUSING DEGREES WITH TUITION.

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 9,000. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERSHIP OF THE WASHINGTON ASSOCIATION OF COUNTY OFFICIALS (WACO)

INCLUDES ELECTED COUNTY ASSESSORS, AUDITORS, CLERKS, CORONERS AND MEDICAL

EXAMINERS, PROSECUTING ATTORNEY'S, SHERIFFS, TREASURERS, AND COMPARABLE

APPOINTED OFFICIALS IN CHARTER COUNTIES.

FORM 990, PART VI, SECTION A, LINE 7A:

WACO'S BOARD OF TRUSTEES IS MADE UP OF COUNTY OFFICIALS FROM THROUGHOUT THE

STATE. REPRESENTATIVES ON THE BOARD ARE CHOSEN BY COUNTY SIZE AND

AFFILIATE GROUP OFFICERS AND TRUSTEES ARE ELECTED AT THE ANNUAL WACO

CONFERENCE AND MEET FOUR TO FIVE TIMES A YEAR.

FORM 990, PART VI, SECTION A, LINE 7B:

ANY AND ALL AMENDMENTS TO THIS CONSTITUTION AND BYLAWS MUST BE APPROVED BY

MAJORITY VOTE OF THE GENERAL MEMBERSHIP OF THE ORGANIZATION IN ATTENDANCE

AT ANY REGULAR OR PROPERLY CALLED ANNUAL OR SPECIAL MEETING, PROVIDED;

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization	WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Employer identification number	91-6017001
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HOWEVER, THAT THE PROPOSED AMENDMENT, OR AMENDMENTS, SHALL HAVE BEEN SUBMITTED ELECTRONICALLY AND IN WRITING TO THE MEMBERSHIP AT LEAST 10 DAYS IN ADVANCE OF SUCH MEETINGS, AND SHALL HAVE BEEN READ TO THE MEMBERS AT SAID MEETING.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE DIRECTOR REVIEWS THE RETURN BEFORE FILING. AN ELECTRONIC COPY OF THE RETURN IS ALSO PROVIDED TO THE BOARD BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE WACO CONFLICT OF INTEREST POLICY REQUIRES ANY MEMBER TO SELF-REPORT POTENTIAL FINANCIAL INTERESTS IN ENTITIES WACO DOES BUSINESS WITH. WACO ENTERS VERY FEW CONTRACTUAL RELATIONSHIPS ANNUALLY WHICH COULD POTENTIALLY GIVE RISE TO SUCH CONFLICTS. ALL PENDING CONTRACTS ARE REVIEWED BY THE EXECUTIVE DIRECTOR AND LEGAL COUNSEL FOR POTENTIAL CONFLICTS. CONTRACTUAL ARRANGEMENTS ARE REPORTED TO AND REVIEWED WITH THE BOARD AT QUARTERLY MEETINGS. AS ELECTED OFFICIALS, WACO BOARD MEMBERS ARE ALSO REQUIRED TO ANNUALLY REPORT TO THE STATE REGULATORS ANY FINANCIAL INTEREST AND WACO HAS ACCESS TO THAT INFORMATION.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION OF THE EXECUTIVE DIRECTOR IS REVIEWED BY THE EXECUTIVE BOARD ANNUALLY. COMPENSATION OF OTHER EMPLOYEES IS REVIEWED BY THE EXECUTIVE DIRECTOR AND EXECUTIVE BOARD ANNUALLY.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 1023 AND FORM 990 ARE MADE AVAILABLE UPON REQUEST.

Name of the organization WASHINGTON STATE ASSOCIATION OF COUNTY O
OFFICIALS

Employer identification number
91-6017001

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS
ARE MADE AVAILABLE UPON REQUEST.

PART XII LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization	WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS	Employer identification number 91-6017001
--------------------------	--	--

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

(a) Name, address, and EIN (if applicable) 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

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.

(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

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

Schedule R (Form 990) 2022

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule R (Form 990) 2022

91-6017001 Page 2

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	
WASHINGTON COUNTIES BUILDING - 52-1353018, 206 10TH AVENUE, OLYMPIA, WA 98501	REAL ESTATE	WA	THE FILING ORGANIZATION	RELATED				X	N/A	X		50.00%

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	(i) Section 512(b)(13) controlled entity?	
								Yes	No

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule R (Form 990) 2022

91-6017001 Page 3

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, 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	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

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.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) WASHINGTON COUNTY BUILDING	K	0.	ACTUAL RENT PAID
(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.

[illegible]

MEMORANDUM

DATE: September 13, 2023

TO: WACO Board of Trustees

FROM: Adam Kick, WACO Vice President and Legislative Committee Chair

SUBJECT: LEGISLATIVE COMMITTEE REPORT

BACKGROUND INFORMATION: The Legislative Committee regularly reports to the Board of Trustees.

Our committee composition for the 2023 session/interim has been:

- Steven Drew, Thurston County Assessor
- Mary Hall, Thurston County Auditor
- Lori Larsen, Stevens County Auditor / Bryan Elliott, Kittitas County Auditor
- Lisa Henderson, San Juan County Clerk
- Mike Killian, Franklin County Clerk
- Hayley Thompson, Skagit County Coroner
- Joe Brusic, Yakima County Prosecutor
- VACANT, Sheriff Representative
- Jackie Brunson, Skagit County Treasurer

WACO Priority Legislation

At the 2022 WACO Conference membership approved 7 proposals for the 2023 Legislative Session:

- Addressing harassment of elections officials (Auditors)
- Consistency in standards for voter pamphlets (Auditors)
- Addressing the WSP Toxicology Lab backlog (Coroners)
- Studying statewide forensic pathologist shortage (Coroners)
- Modernizing the process of registered warrants (Treasurers)
- Reinstating the overpayment refund threshold (Clerks)
- Better alignment of duties in dependency case related responsibilities (Clerks)

Three proposals were successful:

- Studying statewide forensic pathologist shortage (Coroners)
- Modernizing the process of registered warrants (Treasurers)
- Reinstating the overpayment refund threshold (Clerks)

In addition, we received strong assurances from sponsors and leadership that two additional proposals that fell victim to limited time – harassment of elections officials and alignment of duties in dependency cases - are well positioned for the 2024 session. Recall that in the shorter, supplemental budget session, bills introduced during the longer, biennial budget session are retained in the final position in their house of origin; a better starting position.

The 2023 was an interesting session. It is the first post-pandemic session to allow in person testimony. However, by and large the session felt in many ways like the 2022 session with restricted access to legislature office floors, online testimony clogging up time during hearings, and many people still opting to work remotely.

In addition, there were several newly elected legislators who had very different ideas on process and rules during session. This caused a lot more time to be spent on caucusing leaving less time for floor votes and time for lobbyists to meet with some key legislators.

This session was also marked by sharp divides not only between parties, but within parties, and between the two houses of the legislature. This caused a level of political gamesmanship we have not seen in the relative past when both the House and Senate were controlled by the same party. The impact of this was more time being spent on hot topic bills behind caucus doors, and less time for many bills to be able to move through the process. This atmosphere impacted all areas of policy development.

This year the legislature introduced a combined 2156 bills with only 485 clearing both chambers. This ought to give you an idea of how much was left on the cutting room floor to use a term from film. Time certainly was a factor to why so many policies failed to get advanced.

The full WACO 2023 session summary, including overview of key budget highlights, may be found here - <https://mailchi.mp/6cb1934beb5b/wacocourthousejournal-13545175>

Interim Committee Work

The committee has met monthly to work on its interim priorities, which include:

1. Discuss / make decision re: WACO Day-on-the-Hill 2024 – The committee decided to retain the current daytime event but is looking at a more strategic approach to visits with legislators. This is a challenge in that scheduling has encountered increasing numbers of legislators unwilling to meet with WACO members unless a constituent is among them.

2. Legislative relations and awareness building during the interim – who are the legislators with whom we want to strengthen our current relationships and what are the issues on which legislators need greater understanding?
3. Carryover issues and “zombies” – what are good/bad bills we expect to see return and what do we need to do about them prior to session?
4. Discuss / develop WACO priority proposals to bring to full membership for a vote.

WACO Priority Proposal Development for the 2024 Session

Committee members shared emerging proposals with committee members from other affiliate groups early on and this was critical to shaping several of the proposals. Final proposals are under a separate tab (TAB B) which the Board will consider and make recommendation to the WACO membership.

Following the WACO conference, the committee will reconvene to begin full court press on the approved proposals, solidifying stakeholder positions, securing sponsors and draft legislation.

RECOMMENDED ACTION: Board receive report and may pose questions or requests for additional information.





MEMORANDUM

DATE: September 15, 2023

TO: WACO Board of Trustees

FROM: Amy Cziske, WACO Secretary/Treasurer and Education Committee Chair

SUBJECT: EDUCATION COMMITTEE REPORT

BACKGROUND INFORMATION: The Education Committee currently meets the fourth Tuesday of each month at 10:30 am. In addition to other duties tasked by the President or Board of Trustees, the Education Committee is charged with the following duties:

- Facilitating the development of WACO education programs;
- Presenting to the Board of Trustees, prior to the annual budget adoption, a summary of proposed education program(s) for the ensuing year, along with a breakdown of the financial requirements to implement the programs;
- Seeking out and make application for supplemental funds to support the training programs of affiliate offices as necessary; and
- Assisting in the planning of the annual meeting.

This year the committee membership is as follows:

- Amy Cziske, Chair, 2nd-Vice President, Kittitas County Treasurer, Chair
- Emily Wilcox, Cowlitz County Assessor
- Sandy Jamison, Whitman County Auditor
- Krissy Chapman, Columbia County Clerk
- Staci Myklebust, Cowlitz County Clerk
- Craig Morrison, Grant County Coroner/Medical Examiner
- Kathryn Burke, Ferry County Prosecutor
- Kayla Meise, Adams County Treasurer

Trainings this year (since Sept. 2022) have include:

- Proactive Communication (Nov. 21, 2022)
- Newly Elected Officials Conference (Dec. 5-8, 2022)
- Uniform Unclaimed Property Act (Jan. 11, 2023)
- Effective Delegation (Jan. 18, 2023)

- Managing Stress, Time & Energy for Leaders (March 8, 2023)
- Electronic Records Best Practices (June 28, 2023)

These are in addition to affiliate request or affiliate specific trainings that WACO staff has conducted over the course of the year.

Additionally, the following training will be scheduled for 2023 and into 2024:

- Basic Accounting and Budget Management (Oct. 20 presented by Acting Thurston County Manager Robin Campbell)
- Legal Representation for Elected Officials (to be presented by Greg Banks, Island County Prosecutor)
- Working with Labor (Unions) – Being developed by Maria Apointe
- RFP/RFQ Best Practices and How To (to be presented by DES)
- Managing and Improving Employee Morale and Wellness
- Effective Performance Measures

The Education Committee selected the following breakout sessions for the 2023 WACO Conference, staff are currently working on finalizing speakers for the conference:

- Funding for Staff – How to move from a wage study to creating pay scale, and how to avoid legislative overreach – Presented by Alex Sheets.
- Recruitment and Retention – How to market your office as a place you WANT to work. Presented by Devin Bales, Director of Research, DHM Research.
- Elected County Officials Ethics – An overview of ethics from statute to practice including Public Disclosure Commission considerations. Presented by Dan Bigelow, Wahkiakum County Prosecutor, and Peter Lavalley, Executive Director of the Public Disclosure Commission.
- Working with Commissioners – A Panel discussion with Stacie Prada, Jefferson County Treasurer; Peter Van Nortwick, Clark County Assessor; and Rob Gelder former Kitsap Commissioner, Thurston County Deputy County Manager

In addition to scheduling trainings, WACO staff have reported work on helping affiliates with various training needs, including creating a “certification” system for the Treasurers.

RECOMMENDED ACTION: Board receive report and may pose questions or requests for additional information.





MEMORANDUM

DATE: September 15, 2023

TO: WACO Board of Trustees

FROM: Jon Tunheim, Nominating Committee Chair and Thurston County Prosecutor

SUBJECT: Nominating Committee Report

BACKGROUND INFORMATION:

The nominating committee is responsible for:

- managing and facilitating the nominating process.
- securing candidates for the ballot.
- presenting a slate of qualified officers to the membership; and
- conducting the elections process at the annual meeting of the membership.

The 2022 Nominating Committee members are:

- Jon Tunheim, Thurston County Prosecutor, Chair
- Mike Hougardy, Kittitas County Assessor
- Marianne Nichols, Pend Oreille County Auditor
- Haley Thompson, Skagit County Coroner
- Nicole Dice, Pend Oreille County Treasurer

The Nominating Committee Policy and Procedures dictate that nominations be open for not less than 14 days. Nominations opened August 14th with a deadline of September 4th.

Notifications were sent to every WACO member, the information was posted on the front of the WACO website, shared via social media, and incorporated in additional emails about the forthcoming WACO conference.

The following positions are open for election this year:

1. President
2. Vice President
3. 2nd Vice President
4. Secretary-Treasurer
5. Trustee-at-large Position 2 (county population 400,001 - 1 million) Two-year term. This includes Clark, Pierce, Snohomish and Spokane counties.
6. Trustee-at-large Position 4 (county population from 50,000 - 100,000 Two-year term. This includes Chelan, Clallam, Franklin, Grays Harbor, Lewis, Island, Mason, Walla Walla, and Whitman counties.
7. Trustee-at-large Position 6 (county population under 20,000) Two-year term. This includes Columbia, Ferry, Garfield, Lincoln, Pend Oreille, San Juan, Skamania, and Wahkiakum counties.

The Nominating Committee met on September 15th and approved the slate of Candidates listed in the chart below. Application materials for these candidates is included in the Board packet.

Two positions lack nominees. Nominations for these positions may be made on the floor of the business meeting on Wednesday morning September 27th in conjunction with the WACO Conference

Position	Current	Candidate 1	Candidate 2
President	Jeff Gadman, Treasurer	Adam Kick, Prosecutor	
Vice President	Adam Kick, Prosecutor	Amy Cziske, Treasurer	
2nd Vice President	Amy Cziske, Treasurer	Linda Hjelle, Assessor	
Secretary/ Treasurer	Linda Hjelle, Assessor		
Trustee-at-large Position 2 (county population 400,001 - 1 million). Two-year term Clark, Pierce, Snohomish, Spokane	Tom Konis Spokane County Assessor	Tom Konis Spokane Cty Assessor	Constance White, Pierce County Clerk

Trustee-at-large Position 4 (county population from 50,000 - 100,000) Two-year term Chelan, Clallam, Franklin, Grays Harbor, Island, Lewis, Mason, Walla Walla, Whitman	Lisa Frazier Mason County Treasurer	Lisa Frazier	
Trustee-at-large Position 6 (county population under 20,000) Two-year term Columbia, Ferry, Garfield, Lincoln, Pend Oreille, San Juan, Skamania, Wahkiakum	Lisa Henderson San Juan County Clerk	Falon Hoven Wahkiakum County Assessor	

RECOMMENDED ACTION: Review and discuss committee's report.



2023 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Adam N. Kick

Title Prosecutor

County Skamania

Phone Number (xxx) xxx-xxxx 15094273790

What Position is the Nomination for? President

Have you ever served on the WACO Board of Trustees Yes

Have you ever served as an officer or board member for your affiliate? Yes

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I have no actual skills, which is why I became an attorney. But as a prosecutor in a small county, I do have a healthy perspective on the difficulties and the often competing challenges of the different affiliates.

What do you bring to the WACO Board in the way of ideas and change?

Jennifer told me that the incoming president's first act is to make a speech. I'm not sure that any speech will have the effect of improving WACO's service to its members, but if elected I'll do everything I can to make the speech short and relevant, just to set a good example.

How do you think WACO can sustain the organization?

In 5 years I would like to see WACO be the single most important and respected voice for good government in the Washington legislature, where every legislator, when asked about whether they support some bill or other that affects local government asks: "what does WACO say about it?"

Letter of Intent (upload .doc or .pdf)



Letter of Interest WACO Presi... .pdf

Resume (upload .doc or .pdf)



ADAM RESUME 2023.pdf



PROSECUTING ATTORNEY

ADAM N. KICK, *PROSECUTOR*

September 11, 2023

TO: Jon Tunheim, Thurston County Prosecutor
Chair, WACO Nominating Committee 2023

FROM: Adam N. Kick, Skamania County Prosecuting Attorney

RE: Placement of name into consideration for election to position of WACO
President, 2023 – 2024.

I write to express my desire to have my name placed into consideration for nomination for the position of WACO President for the 2023-2024 term of Office. This is my 13th year as the Elected Prosecutor for Skamania County. For the past several years I have been a member of the WACO Board as the WAPA (Prosecutors) representative, then WACO Secretary/Treasurer, WACO Second Vice President and Vice President (this past year), and I have also previously served as the Prosecutors representative for several years on the Education Committee.

The past 4-5 years of being involved in WACO leadership have made me appreciate WACO's role in advocating for counties, educating county leaders, and in general improving the effectiveness of county government. Each step through WACO's leadership ladder has helped me to better understand and appreciate the value and challenges of WACO's mission. WACO's ability to bring affiliates together and facilitate communication and collaboration is essential to creating consistently effective local government throughout the state.

I am also looking forward to continuing to work closely with WACO staff. I am constantly amazed by their competence, creativity and drive for greater collaboration amongst counties and affiliates. Their passion for growth and improvement and courage in taking risks and embracing novel efforts and ideas I believe is exactly the attitude local government needs and WACO can help encourage.

I hope I can add my enthusiasm and ideas to our organization's efforts over the next year as WACO's President.

Sincerely,

Adam N. Kick

ADAM N. KICK
240 NW Vancouver Avenue
Skamania County Courthouse
Stevenson, WA 98648
(509) 427-3790 work
(206) 992-5762 mobile
E-mail: kick@co.skamania.wa.us

EDUCATION:

UNIVERSITY OF WASHINGTON SCHOOL OF LAW, Seattle, WA
Juris Doctor, 1997

UNIVERSITY OF WASHINGTON, Seattle, WA
Bachelor of Arts, Economics, 1994
Bachelor of Arts, Philosophy, 1994

EXPERIENCE:

SKAMANIA COUNTY PROSECUTOR/CORONER Jan. 2011 – Present

Elected November, 2010, 2014, 2018, 2022.

Prosecute from filing through appeal criminal cases in District, Juvenile, and Superior Courts. Prosecute all range of crimes from minor misdemeanor cases to murder.

Represent Skamania County on civil and municipal matters impacting counties.

LAW OFFICES OF ADAM N. KICK Jan. 2008 – Dec. 2010

Represented private and indigent defendants in Municipal, District, Juvenile and Superior Courts, primarily in Skamania County but also in numerous other jurisdictions in Washington.

SKAMANIA COUNTY CHIEF DEPUTY PROSECUTOR Nov. 2004 – Dec. 2008

Prosecuted all Felony and Juvenile cases.

SKAMANIA COUNTY DEPUTY PROSECUTOR Dec. 2002 – Oct. 2004

Prosecuted all Gross Misdemeanor and Misdemeanor cases.

KING COUNTY SPECIAL DEPUTY PROSECUTOR

Jan. 2002 – June 2002

Special Deputy Prosecutor prosecuting Gross Misdemeanor and Misdemeanor cases in King County District Court.

STARBUCKS, contractor

2000 - 2001

Comprehensive review of all leases for Starbucks Property Management.

THE WASHINGTON FIRM

1999

Assisted in complex employee misconduct investigations and in the sourcing and recruitment of employees for Human Resources Consulting firm.

PRESTON GATES AND ELLIS, contract attorney

1998 – 1999

Contract attorney assisting in large document review projects for complex litigation.

ASSOCIATIONS/MEMBERSHIPS:

Washington Association of Prosecuting Attorneys (WAPA) January 2011 – present

Washington Association of Coroners and Medical Examiners (WACME) 2011 – present

Washington Association of County Officials (WACO) January 2011 – present

WAPA Representative 2018 – 2020

Education Committee 2016 – 2020

Secretary Treasurer 2020 – 2021

2nd Vice President 2021 – 2022

Vice President 2022 – 2023

Washington State Bar Association October 1997 – present

Skamania County Council on Domestic Violence and Sexual Assault 2014 – present

One Prevention Alliance (coalition member) 2011 – present

Skamania County Law Enforcement Association 2003 – 2007, 2011 - present

REFERENCES:

References are available upon request.



2023 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Amy Cziske

Title Treasurer

County Kittitas

Phone Number (xxx) xxx-xxxx (509) 962-7535

What Position is the Nomination for? Vice-President

Have you ever served on the WACO Board of Trustees Yes

Have you ever served as an officer or board member for your affiliate? Yes

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

Being from a small/medium-sized county, I can bring a unique perspective to the challenges we all face in our roles as elected officials. I can objectively see the differences we face and can understand both sides of the coin.

What do you bring to the WACO Board in the way of ideas and change?

WACO staff are top-notch individuals and provide a service unparalleled to many organizations I have been involved in. Therefore, the improvement needed is none, I will continue to provide the support they need to continue that service to our members.

How do you think WACO can sustain the organization?

WACO will continue to face financial challenges and as a board member, I can help ensure we maintain our high quality of services year over year with fewer resources.

Letter of Intent (upload .doc or .pdf)

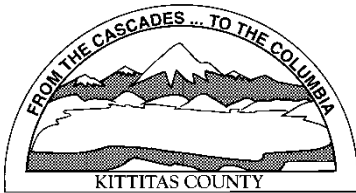


Letter of Intent 2023.pdf

Resume (upload .doc or .pdf)



Resume.pdf



Kittitas County
Office of the County Treasurer
Amy Cziske, Treasurer

September 10, 2023

TO: WACO Nominating Committee

FROM: Amy Cziske, Kittitas County Treasurer

RE: Letter of Intent, Vice President 2023-2024

I write to express my desire to have my name considered for nomination for the WACO Vice President for the 2023-24 term.

This is my 5th year as the Elected Treasurer for Kittitas County, I served three years as a Fiscal Technician in the Treasurer's office prior to my taking office. Prior to serving in County Government, I worked in Public Relations and Marketing for 14 years for a credit union and trade association. I am currently Vice President of WSACT and a member of the education committee. Locally, I am a member of the Kittitas County CattleWomen, volunteer for my church, am a Board Member for the Kittitas County Fair, and am active with my children's extracurricular activities.

I am excitedly seeking this opportunity to serve on the WACO Board as this position will provide me with a vast array of learning and networking experiences that I am eager to learn as I continue to develop myself as an elected official.

I look forward to the opportunity to be part of the WACO team.

Sincerely,

Amy Cziske

Amy Cziske

Ellensburg, WA | 509-962-7535 | amy.cziske@co.kittitas.wa.us

EXPERIENCE

Kittitas County – Treasurer’s Office

Treasurer

Deputy Treasurer

Fiscal Technician II

January 2019-Present

September 2018-December 2018

March 2015 to Present

Solarity Credit Union

Public Relations Officer (post reorganization)

Director of Public Relations

October 2009 to March 2015

April 2008 to October 2009

Washington Cattlemen’s Association

Convention Meeting Coordinator/Administrative Asst.

December 2000 to April 2008

EDUCATION

- B.S. Administrative Office Management, Central Washington University, June 2000
- B.S. Fashion Merchandising, Central Washington University, June 2000
- Media Training, Washington State University, 2004
- Sales and Service Training, Coaching and Performance Management Training
- Creating Member Loyalty Training, 2009
- The Member Advantage Training, January 2014

COMMUNITY INVOLVEMENT

- Director of Admissions, Kittitas County Fair Board, Kittitas County Fair, February 2022-Present
- Superintendent Open Fruits and Vegetables, Kittitas County Fair, August 2021-August 2022
- Board Member and Secretary, Kittitas County CattleWomen, July 2018 – Present
- Member of Kittitas County and State CattleWomen’s Association 2004 – Present, served as Secretary 2005 to 2007 and July 2018-October 2022 and Chairperson for Address Booklet
- Board Member, Ellensburg School District Education Foundation, January 2018 – October 2020
- Board Member, Ellensburg Downtown Association July 2012 – September 2015
Secretary and Executive Committee Member, Ellensburg Downtown Association, August 2014 –September 2015
- Organization Committee Member, Ellensburg Downtown Association, September 2014 – September 2015
- Volunteer, Junior Achievement, 2010 – March 2015

- Advisory Board Member of West Valley High School Marketing Education Advisory Board, September 2009 – March 2015
- Chair of West Valley High School Marketing Education Advisory Board, September 2009 – September 2013
- Advisory Board Member, West Valley School District Career Technical Education, September 2010 – June 2012
- Member Girl Scouts USA, Eastern Washington Council, 2012 – 2015
Leader, Girl Scout Troop 4236, June 2013 – June 2014



2023 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Linda Hjelle

Title Assessor

County Snohomish

Phone Number (xxx) xxx-xxxx 14253883678

What Position is the Nomination for? 2nd Vice President

Have you ever served on the WACO Board of Trustees Yes

Have you ever served as an officer or board member for your affiliate? No

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I have 34+ years working for the Snohomish County Assessor's Office in various roles. Approximately 30 of those years in leadership positions including Property Control Manager, Chief Deputy and currently as the elected Assessor. That experience has provided me with the opportunity to work directly with leaders of various departments in the county in order to accomplish Countywide goals, tasks and initiatives along with increasing efficiencies for work that may travel from department to department until complete. I have learned a great deal about how other Elected Official offices work and what their needs and concerns may be in relation to my department. My skills include facilitation, organization, highly analytical and can look at the big picture when tackling difficult issues.


What do you bring to the WACO Board in the way of ideas and change?

I believe WACO has come a long way over the past several years in providing a variety of educational opportunities to its members along with increased tools available through their website. I would like to help WACO continue to develop in this area, making available applicable and current information and training that can easily be utilized by members and their offices. I would want to find more methods to reach out to members to see what topics are of interest and what areas they may need more information on.

How do you think WACO can sustain the organization?

In five years, I would like to see WACO progressively accomplish many of its strategic plan's goals and continuing to plan for future change. I would like to see WACO as a vibrant and productive organization with members that are actively engaged. When asked, I would like to hear members say that WACO has provided a tremendous help to their offices in the form of education, legislative action and fostered productive relationships. I would also like to see that WACO has retained staff that continue to grow, feel challenged and excited about their positions, and supported in their goals. Ways that I can help is to keep involved, informed and utilize the planning, communication and leadership skills I have developed over the years.

Letter of Intent (upload .doc or .pdf)

 Letter of Intent 2023 WACO.docx

Resume (upload .doc or .pdf)

 Linda Hjelle 2023 Resume.docx



Snohomish County

Assessor's Office

August 21st, 2023

Linda Hjelle
County Assessor

Laura Washabaugh
Chief Deputy

M/S #510
3000 Rockefeller Ave.
Everett, WA 98201-4046

(425) 388-3433
FAX (425) 388-3961

WACO Board of Trustees
206 Tenth Ave, SE
Olympia, WA 98501

RE: Letter of Intent

Dear Board Members –

I am interested in running for the WACO 2nd Vice President position and am asking for your consideration in nominating me for the position. I have had the opportunity to serve as WACO Secretary-Treasurer for this past year and as WACO Board Trustee, Position #2 for the past 5 years and am interested in continuing to gain knowledge and experience in this new role.

In serving as WACO Secretary-Treasurer, I have chaired the Audit Committee who have taken on the challenge of streamlining our investments while increasing returns. It has been an educational process.

I bring 34+ years of Snohomish County Assessor's Office experience and have worked closely with the various affiliate members within my county. I currently serve on WSACA's Legislative Committee. I also serve as the Chair of both the Puget Sound District Committee and the Appraisal Committee for WSACA.

If elected as 2nd Vice President, I would like to continue to explore with the Board and WACO staff additional ways to provide added value to the members, participate in promoting legislative priorities and continue to support educational opportunities that are timely and relative to today's challenges.

Thank you for your consideration –

Linda Hjelle
Snohomish County Assessor

LINDA HJELLE



LINDA.HJELLE@SNOCO.ORG



425-388-3678

3000 ROCKEFELLER AVE M/S 510
EVERETT, WA 98201

OBJECTIVE:
APPOINTMENT TO THE WACO
BOARD AS 2ND VICE-PRESIDENT

VOLUNTEER EXPERIENCE OR LEADERSHIP

WACO Board Member
WSACA Appraisal Committee Chair
WSACA Puget Sound Region Chair
Soroptimist International
League of Women Voters
FD 17 Christmas House

EXPERIENCE

SNOHOMISH COUNTY ASSESSOR

January 1, 2016 - Current

Elected Official – leads a staff of 69 appraisal and administrative professionals. Responsible for valuing all real and personal property for taxation purposes, administers levy process and oversees various programs including GIS, and Exemptions

CHIEF DEPUTY – SNOHOMISH COUNTY ASSESSOR

January 1, 2004 – December 31st 2015

Appointed Official- oversees responsibilities of the Assessor's Office including personnel, budget, communications and various office projects. Served on a variety of county wide committees.

PROPERTY CONTROL MANAGER – SNOHOMISH COUNTY ASSESSOR

January 1, 1994 – December 31st 2015

Manager - Responsible for 3 divisions within the office consisting of the Property Tax Segregation, Excise Tax Affidavit and Levy Departments. This position was reorganized from supervisory to managerial in 2002. I held the supervisory position from 1994 to 2002.

EDUCATION

BACHELOR OF ARTS IN LANGUAGE ARTS

WSU 1984\Cum Laude

IAAO & Dept. of Revenue -

Various Appraisal and Appraisal Management Courses
Various Leadership and Office Management Courses



2023 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Tom Konis

Title Assessor

County Spokane

Phone Number (xxx) xxx-xxxx 1-509-477-5732

What Position is the Nomination for?

Trustee-at-large Position 2 (Population 400,001 - 1 million - Counties: Clark, Pierce, Snohomish, Spokane)
Two-year term

Have you ever served on the WACO Board of Trustees

Yes

Have you ever served as an officer or board member for your affiliate?

No

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I am a good listener and wait to make a decision until all opinions are spoken.

What do you bring to the WACO Board in the way of ideas and change?

I feel WACO does a good job with their messages however getting all the members to buy in on it has been a problem.

How do you think WACO can sustain the organization?

I would love to see every elected official realizing the importance of being a WACO member and the help the organization can provide them. I would do that by reaching out to the members and keeping them informed on the steps WACO goes to that can help them.

Letter of Intent (upload .doc or .pdf)



Tom Konis-Letter of intent.docx

Resume (upload .doc or .pdf)



Tom Konis-Resume.docx

I would like to be considered for the position of.

Trustee at Large Position 2 on the WACO Board of Directors. I have served in this position since 2022 and would like to continue that service. My time on the Board has been very educational.

Tom Konis
Spokane County Assessor

September 1, 1993-I was hired by the Assessor's office as a residential appraisal trainee.

March 1,1994-Became certified appraiser.

January 1, 1995-Moved to commercial department as an appraiser.

June 1, 1996-Became the Industrial Appraiser

January 1,2018-Elected as Spokane County Assessor.



2023 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Constance White

Title Clerk of the Superior Court

County Pierce

Phone Number (xxx) xxx-xxxx 253-798-3372

What Position is the Nomination for? Trustee-at-large Position 2 (Population 400,001 - 1 million - Counties: Clark, Pierce, Snohomish, Spokane) Two-year term

Have you ever served on the WACO Board of Trustees No

Have you ever served as an officer or board member for your affiliate? No

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

I think that I can bring vision through a new lens and offer suggestions through my questions, while learning along the way.

What do you bring to the WACO Board in the way of ideas and change?

I would suggest that individuals that are on the Board to reach out to those newcomers to make them feel welcome in unfamiliar and sometimes scary environments. We are all busy with tasks and emails, but a phone call to say hello goes a long way.

How do you think WACO can sustain the organization?

I am not sure yet. But I know I will do my best to be a contributor.

Letter of Intent (upload .doc or .pdf)



Letter of Intent - WACO.docx

September 5, 2023

Dear WACO Board,

This letter is to inform you that I am interested in the Trustee-at-large Position 2 for the Washington Association of County Officials. I am the Clerk of Superior Court for Pierce County and have been here for a little over a year and a half. I have learned a great deal and am eager to learn more and to contribute.

Please accept this as my letter of intent for the position.

Thank you so much for your time and consideration.

Sincerely,

Constance R. White
Pierce County Clerk



2023 WACO Board Of Trustees Nomination Form

WACO Board Of Trustees and Officers Nomination Form

Full Name Elisabeth (Lisa) Frazier

Title Treasurer

County Mason County

Phone Number (xxx) xxx-xxxx (360) 427-9670

What Position is the Nomination for?

Trustee-at-large Position 4 (Population 50,001 - 100,000 - Counties: Chelan, Clallam, Grays Harbor, Island, Lewis, Mason, Walla Walla, Whitman) Two-year term

Have you ever served on the WACO Board of Trustees

Yes

Have you ever served as an officer or board member for your affiliate?

Yes

Why do you want to be on the WACO Board, what skills and perspective will you bring to the Board?

43 years of public service to the county, the perspective of a smaller county, and 18 years of WACO board experience

What do you bring to the WACO Board in the way of ideas and change?

I hope to continue the mission of WACO to the best of my ability and help to develop opportunities for our members.

How do you think WACO can sustain the organization?

I've seen a few 5 years, but most importantly is keeping WACO relevant to the membership it serves. WACO's ability to access the legislature and help affiliates move bills through the process continues to be invaluable.

Letter of Intent (upload .doc or .pdf)



MX-2651_20230829_123713.pdf

Resume (upload .doc or .pdf)



RESUME.doc



Office of the Treasurer

411 N. 5th, Bldg. I

P.O. Box 429

Shelton, Washington 98584-0429

(360) 427-9670, ext. 475 • Fax (360) 427-7267

Belfair (360) 275-4467 • Elma (360) 482-5269

Elisabeth (Lisa) Frazier, Treasurer

August 29, 2023

Washington Association of County Officials
WACO Nominating Committee Chair

RE: Letter of Intent
Trustee at Large Position #4

Dear Nomination Chair:

Please accept this letter as my interest in running for the position of Trustee at Large Position #4, on the Board of the Washington State Association of County Officials.

I have held this position for the last eighteen years and I have enjoyed representing and supporting my fellow elected officials in this position. I am currently a member of the Washington State Association of County Treasurers, an organization I am proud to have served on the executive board for and be a part of. I currently have 43 years of public service with Mason County, the last twenty two (22) as the elected Treasurer.

Both the Washington State Association of County Treasurers and the Washington Association of County Officials have established outstanding leadership and provide exceptional resources and guidance needed by its members to accomplish the job they were elected to and in providing outstanding service to the public they represent.

I am a Certified Public Official through the County Training Institute Program, a partnership between, the Washington State Association of Counties, The Washington State Association of County Officials, the Washington Counties Risk Pool and the County Road Administration Board. Its programs like this that makes it easy for me to want to volunteer my time to organizations that provide continued training and development opportunities to its members.

I am invested in the future of WACO and look forward to serving its current and future members.

Yours truly,

Lisa Frazier

Elisabeth (Lisa) Frazier

Mason County Treasurer

RESUME
Elisabeth (Lisa) Frazier

Education:

1980 Graduate of Shelton High School
Certified Public Official
WSACT Training Opportunities
WACO Training Opportunities

Employment:

Employed by Mason County Treasurer's Office	June 1980 - December 2000
Appointed Mason County Treasurer	January 2001
Elected Mason County Treasurer	January 2002 - Present

Organizations:

WACO – Trustee At Large Position #4	2005 - Present
WSACT – Secretary	2004 - 2007, 2017/2018, 2020/2023
WSACT – Vice President	2007 – 2008 & 2018-2019
WSACT - President	2008 - 2009
WSACT – Past President	2009 - 2011
WSACT – SW District Chair	2011 - 2017

Various WACO & WSACT Committees

Chair, WACO Personnel Committee	2020 - Present
Local Government Investment Pool – Advisory Committee	2017 – Present

Supervisory Committee, Peninsula Community Credit Union	2001 - 2009
Chair, Peninsula Community Credit Union	2009 - 2010
Vice Chair, Peninsula Community Credit Union	2008 - 2009
Board Member, Peninsula Community Credit Union	2003 - 2023

Member, Mason County Democrat Central Committee	2000 - Present
Treasurer, Mason County Women Democrats	2002 - Present

Member, Shelton-Mason County Chamber of Commerce	2002 - Present
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Member and Volunteer, St. Edwards Catholic Church	1962 - Present
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Co-organizer Martha Reed Invitational Baseball Tournament	2005 – 2015
Member, Martha Reed Foundation	2016 – Present
Co-organizer Strozyk Family Reunion	2002 - Present

Committee Member and Accounting Chair, Shelton Relay For Life, American Cancer Society	2009 - 2011
Shelton Relay for Life Team Captain (Team Treasurer a Cure)	2011 - 2015
Volunteer for various Shelton Community Organizations	2001 - Present



2023 WACO Board Of Trustees Nomination Form

Full Name	Falon Hoven
Title	Assessor
County	Wahkiakum
Phone Number (xxx) xxx-xxxx	(360)795-3791
What Position is the Nomination for?	Trustee-at-large Position 6 (Population Under 20,000 - Counties: Columbia, Ferry, Garfield, Lincoln, Pend Oreille, San Juan, Skamania, Wahkiakum) Two-year term
Have you ever served on the WACO Board of Trustees	No
Have you ever served as an officer or board member for your affiliate?	Yes
Why do you want to serve on the WACO Board of Trustees?	When I saw that no one had put their hat in the ring for Position #6, I knew I needed to. I believe in representation for small counties and the thought of the position not being filled didn't feel right. As a leader with skills to contribute, when I see a need, I fill that need.
What skills or perspectives would you bring to the WACO Board?	I am from a small community and understand the challenges counties my size face. I bring motivation and eagerness to anything I commit to. I come from the Millennial generation and have an openness to change and fresh ideas to bring to the WACO Board.
As a member of the WACO Board, what's the first thing you would do to improve WACO's service to its members?	I wholeheartedly believe WACO offers great service to its members. I would like to find ways to excite and motivate the younger elected members and create more involvement in the Association from smaller counties. To make sure the benefits of participation are clearer.
Where would you like to see WACO in five years and how would you help realize that vision as a Board member?	I would like to see WACO maintain its relevancy with the membership. This requires personalized and individual networking and communication between the board and members. Everyone needs to feel relevant and part of the WACO community.



Wahkiakum County Assessor

Falon Hoven

PO Box 145

Cathlamet, WA 98612

360.795.3791 phone

hovenf@co.wahkiakum.wa.us

14 September 2023

To: WACO Nominating Committee

From: Falon Hoven, Wahkiakum County Assessor

RE: Letter of Intent, WACO Trustee-at-Large Position #6

I am writing to express my desire to be considered for nomination to the Trustee-at-Large Position #6, on the Board of the Washington State Association of County Officials.

While my leadership runs deep in my own community, as a volunteer firefighter, non-profit board member, government employee and now elected official, my journey in representing my small county (and others) on a larger scale began on January 1st, 2023, when I became the Wahkiakum County Assessor.

With my new position came membership to Washington State Association of County Assessors, where I have taken an active role in the Legislative, Exemptions and Public/Gov't Relations Committees.

I am proud to represent small counties in any capacity and look forward to the opportunity to do so on the WACO Board.

Thank you for your consideration,

Falon Hoven
Wahkiakum County Assessor

FALON HOVEN

PO Box 145
Cathlamet WA 98612

360-795-3791

hovenf@co.wahkiakum.wa.us

OBJECTIVE

Appointment to the WACO Board as Trustee-at-Large Position #6

EDUCATION -

B.A. Anthropology,
Washington State University,
2014

Real Property Assessment
Accreditation, DOR

Completion of National USPAP
Course

Various Appraisal and
Assessment Courses,
IAAO and DOR

REFERENCES -

References available upon
request.

EXPERIENCE

January 2023 to Present
Assessor – Wahkiakum County

January 2021- December 2022
Chief Deputy Assessor/Residential & Commercial Appraiser -
Wahkiakum County

January 2020-December 2020
Deputy Assessor/Residential Appraiser - Wahkiakum County

December 2015-January 2020
Broker – Wahkiakum Realty West

March 2015-May 2018
Executive Director – Appelo Archives Center

COMMUNITY INVOLVMENT AND LEADERSHIP

Washington Association of County Assessors – Member

- Legislative Committee
- Exemptions Committee
- Public/Gov't Relations Committee

Appelo Archives Center Board of Directors – Secretary

- Executive Committee
- Internal Affairs Committee

Wahkiakum Fire Protection District No. 4 – Member

- Firefighter
- Safety Officer



BACK TO TOP



MEMORANDUM

DATE: 9/18/2023

TO: WACO Board of Trustees

FROM: Jeff Gadman, President, Thurston County Treasurer

SUBJECT: CONFERENCE COMMITTEE STATUS REPORT

BACKGROUND INFORMATION:

The Conference Committee meets once per month. In addition to providing general feedback and other duties tasked by the President or Board of Trustees, the Conference Committee is charged with planning, in consultation with WACO staff, non-educational events including entertainment, recognition events, and evening meals.

This year committee membership is made up of:

- Jeff Gadman, President, Thurston County Treasurer
- Stacie Prada, Immediate Past-President, Jefferson County Treasurer
- Kathryn Burke, Ferry County Prosecuting Attorney/Coroner
- Marianne Nichols, Pend Oreille County Auditor

So far throughout the year the Committee has successfully completed tasks listed in the WACO Policy Guide concerning the annual conference. Status updates are listed below.

Registrations

- Total Registrations: 207 (*162 in-person; 45 online*)
- Assessors – 36; Auditors – 27; Clerk – 38; Coroner – 13; Prosecutors – 15; Sheriffs – 11; Treasurers – 30
- All affiliate groups have specified time booked at the conference

Sponsors/Exhibitors

- Exhibitor registrations: 25 in-person exhibitor booths secured
- Monetary sponsorships: \$24,500 between 12 sponsors
- Discount opportunities were offered to exhibitors in nonprofit realm and those that partner with WACO on different initiatives

Notes regarding 2023 success:

- Offering CLE credit and specific training for Prosecutors
- Offering to take lead on Sheriff programming with direction from WSSA
- Direct monthly emails to individual members with reminder about the ability to trade out registration for team member

RECOMMENDED ACTION:

The following recommendations will keep the Committee and WACO aligned with procedure policies listed in the WACO Policy Guide and continue the success of the conference.

- Complete conference
- Friday after conference distribute contact list and send out survey
- Before end of October create a comparison sheet with additional purchases vs. approved budget and discuss what needs to be added for future budget planning





MEMORANDUM

DATE: September 17, 2023
TO: WACO Board of Trustees
FROM: Jennifer Wallace, Executive Director
SUBJECT: EXECUTIVE DIRECTOR REPORT

2023-2027 Strategic Plan Status

Attached is an updated progress report on the Board's Strategic Plan work plan. At the Board meeting I will present highlights in terms of key accomplishments and barriers to progress.

Washington Counties Building

The WCB main conference room will have its third renter this month! We are spreading the word and now have the new website up and running - <https://wsac.org/wcb-conference-room-rental/>. We are hopeful this will be a steady new source of revenue for the building fund.

New Investment Strategy / Banking Relationship Implemented

With the Board's action in July to proceed with the proposal from KeyBank to centralize WACO assets to one institution utilizing an Insured Cash Sweep that complies with FDIC requirements, all other banks have been contacted and accounts closed / transferred to KeyBank except for one CD with a high-penalty for early withdraw. When it matures it too will transfer to KeyBank. The audit committee and WACO staff look forward to both simpler tracking / reporting of funds and increased return on investment.

Courthouse Visits

Since the July board meeting, Deputy Director Tim Grisham and myself have finished our "courthouse visit" season with visits to Snohomish, Kitsap, Chelan, Douglas, Okanogan, Skamania, Klickitat, and Grays Harbor counties.

RECOMMENDED ACTION: WACO Board will receive, and may discuss and ask questions regarding, the report.

WACO 2023-2027 Strategic Plan Implementation



SEPTEMBER 2023 PROGRESS REPORT

LEGISLATIVE ADVOCACY

Goal: Proactively support legislation that benefits Washington residents and our members

Impact Strategy 1 – Anticipate future policy issues with significant impact across affiliate organizations and proactively engage with data, analysis, evaluation of fiscal impacts and advocacy.

Desired Outcome – WACO is effective in anticipating and responding to future cross-affiliate policy issues, providing information and resources needed to foster a well-informed dialogue.

Work plan components:

Action	Timing	Status	Notes
Convene policy forecast council of WACO members and stakeholders to discuss anticipated future policy issues; staff equip council with trend data, literature/news/media and best practice examples	Annually – late May beginning 2024		Collaborating with WSAC on formation of “Counties Futures Think Tank”
Establish and maintain a long-term cross-affiliate legislative agenda anticipating future cross affiliate policy issues.	Annually - ongoing		Potential topic for Board retreat?
Board of Trustees revisit draft WACO policy platform in light of forecasted issues	Annually – July Board meeting beginning 2024		
WACO affiliate trustees and Exec Dir meeting with affiliate presidents annually to discuss cross-affiliate policy agenda	Annually - August		On agenda for invitational breakfast at WACO conference
Per Legislative Action Plan - End of Session reporting and survey	Annually – end of session		
Per Legislative Action Plan - Interim Legislative Committee meetings – evaluate previous session, build relationships, anticipate and plan for next session	Annually May - August		Legislative committee meeting monthly; WACO offering interim assistance
Per Legislative Action Plan – take advantage of fall committee meetings	Annually September - November		
Affiliate proposals for WACO priority legislation	Annually August 29-September 26		Timeline set and communicated to

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

			affiliates
Per Legislative Action Plan - Legislative session advocacy and support / WACO Day on the Hill	Annually January – March/April		Legislative committee decision to continue day-time event with more strategic approach to visits with legislators

Supporting documents –

WACO Legislative Action Plan - [JW WACO Leg Strat Plan shorter version final.docx](#)

Benchmarks

1. By 2027, track record of having effectively responded to emergent cross-affiliate policy issues
2. By 2027, at least three years of WACO legislative priorities including a cross-affiliate proposal

EDUCATION AND CAPACITY BUILDING

Goal: Enhance the capacity and effectiveness of our members

Impact Strategy 2 – Provide enhanced training and targeted services to support the roles and responsibilities of our members.

Desired Outcome – WACO is a valued go-to resource for training and technical assistance necessary for members to fulfill their roles and responsibilities.

Work plan components:

Action	Timing	Status	Notes
Education committee review current year education budget/expenditures and evaluations from offerings to provide feedback and recommendations to the Executive Officers / Budget Committee for their budget development process	Annually – March start for May EO/budget committee and July Board meeting		2023/24 trainings - Conference <ul style="list-style-type: none"> • Funding for Staff • Recruitment and Retention • Elected County Officials Ethics • Working with Commissioners

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

			<p>Online</p> <ul style="list-style-type: none"> • Working with Labor (Unions) • Managing and Improving Employee Morale and Wellness • Basic Accounting and Budget Management • Digital Archives Best Practices • Effective Performance Measures
Explore / launch / support need for affiliate/cross-affiliate user groups, beginning with MIP accounting software users	Launch MIP user group Spring / Summer 23; evaluate Spring/Summer 24; ID potential additional user groups Spring/summer 24		MIP not widely used; exploring different user groups of interest to counties / members.
NEO Committee review and work with affiliates to update and maintain the NEO core curriculum available on the WACO Education Hub	Annually – convene NEO committee Spring 2023 / determine timeline		Low attendance at cohort gathering. NEO committee met to discuss core curriculum, but no progress / affiliate reluctance to connect materials to the Hub
Education Committee conduct review of all offerings on the WACO Education Hub (including NEO core curriculum) and evaluation / discuss how annual program decisions contribute to and maintain a more comprehensive and relevant menu of training options; develop recommendations for improvements in process; use to revise education strategic plan	April 2024 – for May 24 EO/budget committee and July 24 Board and for development of expanded menu		
Education committee establish and prioritize expanded training and technical assistance menu based on input from members. Determine potential delivery methods as part of system of direct delivery within core services and contracted services	April 2025 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25 Board		
Executive Officers and staff develop potential cost	Spring / summer 26 for 2026 annual		

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

and contracting models for fee-for-service; Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	conference roll-out		
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Supporting documents –

Benchmarks

1. By 2024, Adopt policies and budget reflecting education committee recommendations.
2. By 2026, providing enhanced training and technical assistance delivery.
3. By 2027, Have a full suite of offerings available to members and their office staff.

OUTREACH AND ENGAGEMENT

Goal: Increase coordination among our members and raise awareness of the needs of Washington’s counties.

Impact Strategy 3 – Expand a la carte support service offerings to meet identified needs of WACO affiliate organizations.

Desired Outcome – WACO offers a responsive menu of support services for affiliates to choose from.

Work plan components:

Action	Timing	Status	Notes
Staff Prepare and Board review existing service area menu, analyzing relevance and affiliate use over time	July 2023 – December?		Inadequate time on July one-day Board meeting agenda – good topic for Board retreat / meeting in December?
Affiliate representatives, Trustees-at-Large and staff assess demand for potential services beyond current offerings (e.g. conference coordination, financial management)	Multiple opportunities: 1 - In conjunction with Affiliate Representative and Exec Dir annual meetings with affiliate presidents 2024 2 – as component of annual survey (March/April 2024)		
WACO broker key service providers (e.g. Indeed,	Launch Spring 2023		

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Enterprise Car Rental, 3M products for Sheriffs) at cost savings and convenience to members			
Executive Officers and staff develop potential cost and contracting models for fee-for-service; coordinate with education committee development of expanded training and technical assistance. Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	April 2026 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25 Board decision and 2025 annual conference roll-out		
WACO staff engage in training and discussion on best practices in customer service	Spring/summer 2023		Staff engaged in different training based on individually-assessed / discussed need; will be meeting to discuss learnings in August.

Supporting documents –

Benchmarks

By 2026, policies and budget reflect new a la carte services and delivery models

By 2027 WACO annual survey indicates affiliates perceive an increased level fo responsiveness and service by WACO

Impact Strategy 4 – Increase coordination with peer organizations and affiliate leadership

Desired Outcome – WACO maximizes its impact by targeting its efforts in coordination with WSAC, MRSC, AWC and affiliate organizations.

Work plan components:

Action	Timing	Status	Notes
Establish a regular cycle for annual meetings with leadership of MRSC, WSAC, and other key stakeholders to discuss high-level topical and policy issues of concern and the priorities and contributions of each organization	Annually – Spring/summer		Working with WSAC on gathering of all organizations / agencies that provide training / education to counties – discuss upcoming plans, coordination and economy of scale

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom		Next scheduled in conjunction with WACO conference including breakfast meeting of affiliate presidents w/ WACO affiliate reps on Board
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm	2024		

Supporting documents –

Benchmarks

By 2026, affiliate leadership reports increased value in affiliate leadership gatherings and collaboration

By 2027, increased number of cross-affiliate initiatives

Impact Strategy 5 – Create accessible and inclusive opportunities for members to build relationships, coordinate, and learn from one another.

Desired Outcome – WACO is seen by its members as creating valuable opportunities for elected officials to meet with their peers.

Work plan components:

Action	Timing	Status	Notes
Trustees-at-Large and staff review and revise membership outreach plan	Start Winter 2023 –		This year focused on NEO aspects of outreach; will focus on broader plan moving forward
TAL and staff strengthen monthly “Packed Lunch” gatherings – advertise 4 months of upcoming topics / presenters; use evaluation data to strengthen breakout discussions	As part of Winter 2023 meeting agenda; set future mtg agenda		Packed Lunches planned through end of 2023
Provide Board strengthened member outreach methods and resources for assessing varying needs	As part of TAL plan		

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

in category counties			
WACO committee and staff design and implement sustained NEO activities and support	Convene NEO committee Spring 2023		NEO cohort gathering poorly attended, but individual outreach to NEOs and their return interaction strong. Organization responsive to their identified needs.
Per Conference Procedures - Conference Committee meet regularly and use evaluation and other input data to design relevant and accessible annual conference	Annually – January to September		Conference committee meeting – all procedures on schedule for 2023 conference

Supporting documents –

Conference procedures in WACO policy

Benchmarks

By 2024 all Trustees-at-Large have regular contact with WACO members in their counties and contribute to organizational understanding of county needs that informs responsive services

By 2026 the WACO annual survey indicates WACO members value WACO-sponsored / supported opportunities for engagement with other WACO members

Annual evaluation data indicate WACO members report increased value and positive regard for the annual conference

Impact Strategy 6 – Raise awareness of county needs and WACO’s role and value

Desired Outcome – Stakeholders have a fact-based understanding of the challenges faced by Washington’s counties and an appreciation for WACO’s contributions.

Work plan components:

Action	Timing	Status	
Staff and affiliate representatives complete remaining Know Your County Official Videos and	2023		KYCO Treasurers completed and posted on website; Prosecutors and Sheriffs to

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

develop an external distribution plan for viewing beyond the WACO website			be completed in 2023
Part of TAL revised outreach plan - send WACO Wise-Owl on county visits – feature county courthouse photos and facts on social media and elsewhere to raise awareness	Summer 2023		WILCO has completed multiple county visits and been featured in CHJ and social media
Based on member / affiliate-identified topics, develop short, animated videos explaining key policy issues to enhance public and legislator understanding (e.g. what's a taxing district? How are property taxes collected and where does the money go? What happens to my ballot after the box?)	2024-2027		
Staff update communications strategic plan for Board review / adoption	2024		
WACO partner with state and local education agencies and providers to raise student awareness of local county official roles and future employment opportunities; explore establishing internship possibilities for interested affiliates.	2025		

Supporting documents –

Benchmarks

By 2025 the WACO annual survey indicates WACO members appreciate WACO's role and contributions in enhancing understanding of their roles, responsibilities, and issues.

By 2026 WACO annual survey indicates that affiliates see evidence of greater shared appreciation of the challenges facing Washington's counties.

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Enhancement Strategy – Financial Sustainability

Desired Outcome: WACO's finances are stable and adequate

Work plan components:

Action	Timing	Status	Notes
Staff work with Audit Committee and Executive Officers to explore new investment strategies for WACO	2023		Completed
Budget Committee / Executive Officers evaluate reserve fund status and goals and develop plan for reaching reserve fund goal for Board review / approval	Annually, starting in May 2023 for July board meetings		
Add to annual survey question on policy change to CPI-based reimbursement / inclusion of registration fees	Annually – February		Completed - Item on 2023 survey – members indicated positive view of these policy changes

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.





MEMORANDUM

DATE: September 15, 2023

TO: WACO Board of Trustees

FROM: Timothy Grisham, Deputy Director

SUBJECT: DEPUTY DIRECTOR REPORT

BACKGROUND INFORMATION:

WEBSITE

WACO staff and the team at CivicPlus has completed a major overhaul of the website. The focus of the update was to streamline the look and feel of the webpage, while retaining the locations of content that our members regularly use.

In addition to a complete refresh of the website, WACO staff has begun working with the Treasurers (WSACT) to update both their portion of the website and their intranet. This project is done in conjunction with a small website committee and is focused on streamlining the information available online, as well as exploring better online communication among WSACT members.

KNOW YOUR COUNTY OFFICIALS

WACO has completed and posted “Know Your County Officials: The County Treasurer.” The seven-minute video is the fifth in the series of Know Your County Officials videos that explains the role and responsibilities of county officials.

Currently staff is working on the sixth video in collaboration with Kittitas County Prosecutor Greg Zempel. The video will be scheduled to shoot at a date in the near future following the approval of the completed script.

Additionally, WACO staff is working on the Sheriffs’ script for production of the seventh video to be done by year’s end.

COUNTY VISITS

WACO staff continues to make the rounds in the state for county visits. Whether visiting while in the region for conferences, or scheduling separate stand-alone visits, these trips have proven useful for WACO staff to better understand the different realities counties face across the state. In the two months since my last update, I have visited a further six counties. This is the final group of counties to visit in order to visit each county within two years. I am looking forward to further visits throughout the next year plus.

COUNTY SCHOLARSHIP FUND

The Washington County Scholarship fund awards three children of county officials, or their staff, \$3,000 scholarships each year. Recipients must be full-time students in a baccalaureate degree, associate degree, or vocational/technical certification program.

Funds for the scholarship are provided by members of the Washington Association of County Officials (WACO). Since 1993 the fund has awarded over \$310,000 to eligible students. The award amount is subject to change and reviewed by the Board of Trustees annually.

This year we had 21 complete applications that were eligible after review. 10 incomplete applications. 2 ineligible applications. Last year we had 24 complete applications that were eligible after review. 7 incomplete applications. 1 ineligible application. So, in total we process 1 additional application this year than last after full review.

1. Noah Croskey. Parent – Jing Zhang, Legal Document Examiner, Snohomish County Auditor's Office. Edmonds-Woodway High School. Bound for University of Washington.
2. Teleaha P.M. Royal. Parent – Teresa Love-Royal. King County DJA (Clerks Office). Bethune-Cookman University.
3. Kiana Oos. Parent – Anna Oos, Paralegal, Snohomish County Prosecutors Office. Western Washington University.

The current balance for the fund is \$10,642. This allows us to fund only the next year. Thus far WSACA (Auditors) have contributed the \$1500 amount adopted by the Board for each affiliate and WSACT (Treasurers) have contributed \$990.

COMMUNICATIONS ANALYTICS

This year, for the second year in a row we have seen a decrease in reach for our Twitter posts. The 17% decrease is interesting considering consistent changes to the algorithm, as well as a large exodus of users due to changes in the platform's corporate governance and philosophical changes. While we have not abandoned usage of the social media platform – WACO staff has increased targeted direct communications with members to increase engagement to a high level of success.

Thus far this year the website has seen a 79% average monthly increase of views, as well as a 12% increase in users. This points to an increase in utilization, as well as repeat viewership. Although not a metric that can completely track the rate of return

visitors – we do see 15% of all users return utilizing their same device on average per month. This means that 15% of all users are logging in on the same computer, with the same IP address.

Largely the Courthouse Journal has not seen a measurable increase or decrease in trackable readership. Statistically WACO is on par with the previous year within a 1% margin of change and remaining well above the industry standard for our organization type.

RECOMMENDED ACTION: Board receive report and may pose questions or requests for additional information.





MEMORANDUM

DATE: September 18, 2023

TO: WACO Board of Trustees

FROM: Cella Hyde, Member Services Manager
Washington Association County Officials

SUBJECT: MEMBER SERVICES REPORT

BACKGROUND INFORMATION:

BRAND RECOGNITION INITIATIVES - The WACO Member Services Manager together with WACO staff is in the process of developing further initiatives to drive brand recognition with members. This includes swag items for table events, county visits, and WACO hosted conferences, as well as the development of “Wilco the WACO Wise Owl.”

- **UPDATE:** *A swag stock has been established and includes Wilco stickers, WACO logo keychains, WACO logo coasters, and WACO logo stickers (which allow us to brand and customize other objects).*

AFFILIATE HIGHLIGHTS & MONTHLY CHECK-IN EMAIL - The WACO Member Services Manager is currently working to increase outreach to member offices utilizing the WACO newsletter, social media, and a direct email sent monthly to each member. This effort is made with the goal of providing a reminder of available services, a reiteration that WACO education can be passed to office staff, and a prompt to share successes and/or individual and office education needs.

- **UPDATE:** *WACO continues to receive valuable direct feedback from the monthly check-in emails including specific training requests that are driving the facilitation of partnerships with other organizations and businesses (IE: Pluralsight for Microsoft Office training, DES for office functionality trainings, etc.).*



MEMORANDUM

DATE: September 12, 2023

TO: WACO Board of Trustees

FROM: Tiffin Moreno, Finance & Administration Manager

SUBJECT: FINANCIAL REPORTS AS OF July 31, 2023

SUMMARY: The following bank statement ending balances are true as of July 31, 2023

Institution	Account ID	Total Statement Balances	Notes
Key Bank		\$660,852.90	
	Ckg #6577	\$496,083.51	Operating Account
	GMM #3706	\$7,404.60	Operating (.01%)
	GMM #4092	\$138,485.80	Funds Designated & Capital Funds (0.01%)
	GMM#4092	\$2,777.25	Operating (0.01%)
	GMM #4092	\$4,957.85	Unexpended Funds (0.01%)
	Ckg #9911	\$869.82	Donor Reserve – Net Account
	Ckg #9986	\$10,274.07	Donor Reserve – Scholarship Acct
Alaska FCU		\$1,241.57	
	Savings	\$1,241.57	Operating (0.05%)
Seattle Bank		\$246,470.44	
	Certificate #6516	\$167,761.91	Reserve (matures 11/14/24) (3.80%)

	Certificate #3215	\$78,708.53	Reserve (matured)
1 st Sec Bank		\$175,746.48	
	Certificate #6091	\$27,594.50	Reserve (matures 4/17/24) (1.74%)
	Checking #4510	\$2,500.00	Operating – (0.00%)
	Savings #4500	\$9,433.25	Operating – (0.30%)
	Savings #4500	\$136,218.73	Reserve – (0.30%)
TwinStar CU		\$95,960.98	
	Certificate #40	\$96,178.78	Reserve – (matures) 12/6/2023) (0.40%)
	Savings #00	\$5.38	Operating (0.00%)
Total Cash on Hand:		\$1,180,495.55	
**Total Reserve:		\$506,462.45	
Total Operating:		\$519,445.56	
Total Designated/Capital Funds:		\$138,485.80	
Total Unexpended Funds:		\$4,957.85	
Total Networking Funds:		\$869.82	
Total Scholarship Funds:		\$10,274.07	

RECOMMENDED ACTION: Board will receive, may discuss, and ask questions regarding the report.



Washington Association of COUNTY OFFICIALS

2023 YE Projection as of 7/31/23 GL OPERATING FUND #10 - ONLY

Prior Years Cash Carryforward 3000
Total Transfer/Carryover - Other Funds

REVENUE

Members Assessments / Allotments

Membership Income - County Reimbursements 4000
WAPA Assessment Pass Through 8950
Total Members' Assessments / Allotments

Contracts

DSHS 4100
Partner Sponsorships 4101
Total Contracts

Conferences / Training / Education

Annual Conference

Conf Registration - Attendee 4200
Conf Registration - Elected Officials 4201
Conf Registration - Exhibitor 4210
Conf Registration - Sponsorships 4220
Conf Registration - Misc. Revenue 4225
Total Conferences

Non-Conference Education

Summer Ed/Training - Sponsors 4320
Total Non-Conference Education

Rental

Rental Income - WAPA 4600
Total Rental Receipts

Miscellaneous

Interest Income 4800
Miscellaneous Income / Restitution 4900
Total Miscellaneous

Total Revenue + Fund Balance Carryover

	1/1/2023 - 1/31/2023	2/1/2023 - 2/28/2023	3/1/2023 - 3/31/2023	4/1/2023 - 4/30/2023	5/1/2023 - 5/31/2023	6/1/2023 - 6/30/2023	7/1/2023 - 7/31/2023	TOTAL 2023 ACTUAL SO FAR	2023 APPROVED BUDGET	VARIANCE TO BUDGET (RED) = Deficit
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
Prior Years Cash Carryforward								0.00		
Total Transfer/Carryover - Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
REVENUE										
Members Assessments / Allotments										
Membership Income - County Reimbursements	438,445.75			170,898.75			200,411.00	809,755.50	1,010,224	(200,469)
WAPA Assessment Pass Through	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(142,905.00)	(244,979)	102,074
Total Members' Assessments / Allotments	418,030.75	(20,415.00)	(20,415.00)	150,483.75	(20,415.00)	(20,415.00)	179,996.00	666,850.50	765,245	(98,395)
Contracts										
DSHS	85.00	155.00	85.00	85.00	250.00	135.00		795.00	1,800	(1,005)
Partner Sponsorships								0.00	10,000	(10,000)
Total Contracts	85.00	155.00	85.00	85.00	250.00	135.00	0.00	795.00	11,800	(11,005)
Conferences / Training / Education										
Annual Conference										
Conf Registration - Attendee					400.00	400.00	3,400.00	4,200.00	4,875	(675)
Conf Registration - Elected Officials	73,570.75			29,570.75			58.50	103,200.00	103,200	0
Conf Registration - Exhibitor				1,000.00		5,000.00	7,500.00	13,500.00	30,000	(16,500)
Conf Registration - Sponsorships						4,000.00	10,000.00	14,000.00	15,000	(1,000)
Conf Registration - Misc. Revenue										
Total Conferences	73,570.75	0.00	0.00	30,570.75	400.00	9,400.00	20,958.50	134,900.00	153,075	(18,175)
Non-Conference Education										
Summer Ed/Training - Sponsors								0.00	4,000	(4,000)
Total Non-Conference Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000	(4,000)
Rental										
Rental Income - WAPA	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	16,646.00	28,536	(11,890)
Total Rental Receipts	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	16,646.00	28,536	(11,890)
Miscellaneous										
Interest Income	239.89	1,685.10	111.97	233.97	1,684.98	186.55	329.34	4,471.80	4,553	(81)
Miscellaneous Income / Restitution	638.81	327.14	654.26	327.14	1,308.52			3,255.87	2,400	856
Total Miscellaneous	878.70	2,012.24	766.23	561.11	2,993.50	186.55	329.34	7,727.67	6,953	775
Total Revenue + Fund Balance Carryover	494,943.20	(15,869.76)	(17,185.77)	184,078.61	(14,393.50)	(8,315.45)	203,661.84	826,919.17	969,609	(142,690)



Washington Association of COUNTY OFFICIALS

2023 YE Projection as of 7/31/23 GL

OPERATING FUND #10 - ONLY

EXPENSE

Salaries / Taxes Benefits

Salaries

Accrued Vacation	5005
Employee - Executive Director	5000
Employee - Dep Dir	5000
Employee - FAM	5000
Employee - MSM	5000
Subtotal Salaries & Wages	

Taxes / Benefits

Employee Payroll Benefits - Health Insurance	5110
Employee Payroll Benefits - HSA Contributions	5120
Employee Payroll Benefits - HRA Contributions	5121
Employee Payroll Benefits - Retirement	5130
P/R Taxes - WA SUI (Accrued or paid)	5200
P/R Taxes - FUTA (n/a 501c3)	5200
P/R Taxes - FICA (SS & MC)	5210
P/R Taxes - Labor & Industries (Workers Comp)	5240
P/R Taxes - Paid Leave & Medical Plan (PFML)	5241

Total Salaries, Taxes, Benefits

Conferences

Annual Conference

Annual Conf - Facility/Equip Rental	6500
Annual Conf - Food/Catering/Awards Banquet	6510
Annual Conf - Outgoing President's Reception	6511
Annual Conf - Facilitators/Speakers/Trainers	6520
Annual Conf - Entertainment	6521
Annual Conf - Reg Platform/Processing Fees	6530
Annual Conf - Printing/Supplies/Staff Lodging	6540
Annual Conf - Networking Supplies	6541

Newly Elected Officers Conference

Awards & Recognition

Total Conference

Non-Conference Education

Summer Education/Training - Members	6600
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Total Non-Conference Education

Professional Fees - Acctg/Auditing/PR

Aiken Sanders - Annual Audit / 990 Prep	8100
Trowe/Kestra/Gallagher - 401k Financial Fees	8100
AATRIX - 941/942/W2/1099/1096 Processing	8100
Professional Fees - Other	8105
Total Professional Fees	

Legislative Advocacy

Contract - Legislative/Advocacy	8110
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1/1/2023 - 1/31/2023	2/1/2023 - 2/28/2023	3/1/2023 - 3/31/2023	4/1/2023 - 4/30/2023	5/1/2023 - 5/31/2023	6/1/2023 - 6/30/2023	7/1/2023 - 7/31/2023	TOTAL 2023 ACTUAL SO FAR	2023 APPROVED BUDGET	VARIANCE TO BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
5,783.26	3,167.66	3,910.54	(3,165.42)	(333.00)	(184.41)	9,984.00	19,162.63	24,000	4,837
12,775.00	12,775.00	12,775.00	12,775.00	12,775.00	12,775.00	15,122.00	91,772.00	149,448	57,676
10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	11,982.00	73,020.00	117,696	44,676
5,766.00	5,766.00	5,766.00	6,026.00	6,026.00	6,026.00	6,026.00	41,402.00	71,534	30,132
5,767.54	5,767.54	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	41,665.08	71,534	29,869
40,264.80	37,649.20	38,650.54	31,834.58	34,667.00	34,815.59	49,140.00	267,021.71	434,212	167,190
6,325.06	6,325.06	6,776.92	6,478.08	6,485.28	6,478.08	6,478.08	45,346.56	80,220	34,873
							0.00	0	0
1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	8,193.08	14,340	6,147
3,019.75	2,823.58	2,898.80	2,387.60	2,600.01	2,611.18	3,685.50	20,026.42	30,776	10,750
							0.00	0	0
							0.00	0	0
3,079.36	2,879.30	2,953.60	2,433.79	2,650.43	2,661.82	3,757.64	20,415.94	31,380	10,964
84.24	84.24	84.31	84.24	84.24	84.31	84.24	589.82	720	130
200.68	0.00	0.00	0.00				200.68	0	(201)
54,144	50,932	52,535	44,389	47,657	47,821	64,316	361,794.21	591,648	229,854
							0.00	33,100	33,100
							0.00	28,000	28,000
							0.00	7,500	7,500
					2,000.00	4,000.00	6,000.00	13,500	7,500
							0.00	3,000	3,000
			3,799.00				3,799.00	6,300	2,501
				30.65	358.91		389.56	2,500	2,110
							0.00	300	300
0.00	0.00	0.00	3,799.00	30.65	2,358.91	4,000.00	10,188.56	95,700	85,511
515.00							0.00	1,500	1,500
515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500	1,500
			2,000.00			3,000.00	5,000.00	8,000	3,000
		663.64			663.64	318.18	1,645.46	2,300	655
99.80	89.00						188.80	275	86
							0.00	0	0
99.80	89.00	663.64	2,000.00	0.00	663.64	3,318.18	6,834.26	10,575	3,741
10,000.00	10,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	50,000.00	80,000	30,000



Washington Association of COUNTY OFFICIALS

2023 YE Projection as of 7/31/23 GL

OPERATING FUND #10 - ONLY		
Legislative Sessions Support Waco Day Hill	8111	
Legislative Sessions Support/Admin	8120	
Total Legislative Advocacy		

							TOTAL 2023		
1/1/2023 - 1/31/2023	2/1/2023 - 2/28/2023	3/1/2023 - 3/31/2023	4/1/2023 - 4/30/2023	5/1/2023 - 5/31/2023	6/1/2023 - 6/30/2023	7/1/2023 - 7/31/2023	ACTUAL SO FAR	2023 APPROVED BUDGET	VARIANCE TO BUDGET
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
3,257.79				139.07			3,396.86	3,500	103
							0.00	0	0
13,257.79	10,000.00	6,000.00	6,000.00	6,139.07	6,000.00	6,000.00	53,396.86	83,500	30,103



EXPENSE (con't)

Supplies/Printing	6000
Software/Software Renewals	6000-3
Tech & Equipment	6000-4
Postage & UPS	6100
Office Lease	7000
Telephone - Office / Cells	7050
Equipment Rental & Maint. Agree.	7200
Fees - Banking	7300
License Fees and Permits	7400
Property Taxes / B&O Taxes	7900
Miscellaneous	8900

Vimeo - Video Sharing	7100
Sparko Cam License	7100
UberConference - Phone Conf Service	7100
Zoom Meeting - Web Conf Service	7100
CivicPlus - Website Platform	7100
WSAC Media Sharing	7100
Survey Monkey - Survey Service	7100
Blu Hosting - Website domains - Clerks/WACO	7100
Social Media Archiving	7100

Membership Outreach	8000
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Insurance - WACO	7800
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Travel Expense - Board Mtg/Training/Travel	8500
Travel Expenses - Staff -Contg Ed/Training/Travel	8550

Assoc of Wa Cities - Cty Salary Survey	7410
NCCAE / NACo	7410
LOBBYGOV - Organization Team Plan	7410
3CMA-County Comm/Marketing/Others	7410
Survey Monkey	7410
Other - Miro Board	7410

Total Expense

Page 4 of 5



OPERATING FUND #10 - ONLY

Fund 50:Conf: Newly Elected Officers

DEFICIT/PROFIT

Cash Forecast / Flow Projection Washington Assoc of County Officials

Starting date

1/1/2023

Cash balance alert minimum

25,000

	Beginning	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total
Cash on hand for Operating (beginning of month)	159,802	65,141	482,163	387,976	297,412	413,910	332,550	254,832	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	

CASH RECEIPTS									
Membership Assessments		438,446	0	0	170,899	0	0	0	609,345
Wapa Allocations		-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-142,905
Contracts / Rental		2,463	2,533	2,463	2,463	2,628	2,513	0	15,063
Interest, other income		879	2,012	766	561	2,994	187	0	7,398
Conferences		73,571	0	0	30,571	400	9,400	0	113,942
TOTAL CASH RECEIPTS		494,943	-15,870	-17,186	184,079	-14,394	-8,315	0	602,842
Total cash available	159,802	560,084	466,293	370,790	481,490	399,517	324,235	254,832	

CASH PAID OUT									
Salaries / Benefits		54,144	50,932	52,535	44,389	47,657	47,821	0	297,478
Conferences		0	0	0	3,799	31	2,359	0	6,189
Education		515	0	0	0	0	0	0	515
Professional Fees		100	89	664	2,000	0	664	0	3,516
Legislative		13,258	10,000	6,000	6,000	6,139	6,000	6,000	53,397
Operations		8,670	8,670	8,761	8,864	8,989	8,964	0	52,917
Communications		515	515	1,048	526	526	526	0	3,656
Outreach		0	0	734	604	1,568	2,311	0	5,217
Insurance - Business		380	400	396	546	396	396	396	2,910
Travel - Board/Staff		0	160	3,045	655	1,464	198	0	5,522
Memberships/Subscriptions		339	677	197	197	197	164	164	1,935
Other expenses									0
Miscellaneous									0
SUBTOTAL		77,921	71,442	73,379	67,580	66,967	69,403	6,560	433,251
Equip Purch / WCB Cap improv									0
TOTAL CASH PAID OUT		77,921	71,442	73,379	67,580	66,967	69,403	6,560	433,251
Subtotal Cash on hand (end of month)	159,802	482,163	394,851	297,412	413,910	332,550	254,832	248,272	

OTHER OPERATING DATA									
Trx to Other Funds			-6,875						
Accounts receivable balance +	1,933								
Payroll Liability / SUI -	-20,500	0							
Accrued Vacation balance -	-63,779								
Accounts payable balance -	-12,315								
Total Designated Liability	-94,662	0	-6,875	0	0	0	0	0	
Available Cash for Next Month	65,141	482,163	387,976	297,412	413,910	332,550	254,832	248,272	

Assets

WACO COMBINED FUNDS BALANCE SHEET			Operating -	Unexpended - Board	Operating Reserve -	Capital: Building Maint	Capital: Tech & Equip	WACO Scholarship	Networking Activities	Designated: -	Designated: Prof Fee -	Total
Jul-23			Unrestricted	Unrestricted	Board Restricted	Reserve	Replacement (T&E)	Fund (WACOSF)	Fund	Conference -	NEO	SAO_Legal_etc
Assets												
Operating Cash & Equivalents												
Checking: Key Bank - Operating Acct 48206577	1010	492,852.93	0.00	0.00	0.00	0.00	0.00	0.00	3,230.58	0.00	0.00	496,083.51
MM: Key Bank - Acct 47183003706	1015	7,404.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,404.60
MM: Key Bank - Un/Designated Acct 47183004092	1016	2,777.25	4,957.85	0.00	100,579.61	8,998.78	0.00	0.00	0.00	6,141.09	22,766.32	146,220.90
INACTIVE - Savings: Key Bank - Acct 471482021071	1020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ckg: WSECU - WACO/WSAC Scholarship Acct	1041	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	0.00	0.00	10,274.07	0.00	0.00	0.00	10,274.07
Ckg: Key Bank - Networking - Acct 471481009911	1070	0.00	0.00	0.00	0.00	0.00	0.00	0.00	869.82	0.00	0.00	869.82
Cash (Deposits in Transit)	1090	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Card AP Clearing	2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Cash & Equivalents		503,034.78	4,957.85	0.00	100,579.61	8,998.78	0.00	10,274.07	4,100.40	6,141.09	22,766.32	660,852.90
Board Reserve Cash Funds												
INACTIVE - CD: Key Bank - Acct 7422	1000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CD: Alaska FGU - Acct 3832	1030	1,241.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,241.57
CD: Seattle Bank - Acct 60296516	1031	4,198.14	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,761.91
CD: Seattle Bank - Acct 60303215	1031-1	898.97	0.00	77,809.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,708.53
SVG: TwinStar - Acct 52540300	1035	5.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.38
CD: Twin Star - CD 525403 540	1035-1	811.83	0.00	95,366.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,178.78
CD: 1st Security Bank - Acct 06091	1040	553.51	0.00	27,040.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,594.50
CD: 1st Security Bank - Acct 07720	1040-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SVG: 1st Security Bank - Acct 5151814500	1040-2	9,433.25	0.00	136,218.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,651.98
CKG: 1st Security Bank - Acct 5151814510	1040-3	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Total Board Reserve Cash Funds		19,642.65	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	519,642.65
Accounts Receivable												
Accounts Receivable	1200	14,103.50	0.00	0.00	0.00	0.00	0.00	4.81	0.00	0.00	0.00	14,108.31
Total Accounts Receivable		14,103.50	0.00	0.00	0.00	0.00	0.00	4.81	0.00	0.00	0.00	14,108.31
Accounts Receivable - Misc												
AR Miscellaneous	1250	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
AR Misc Other	1251	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA/WAPA SEP Pass-through	1350	556.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.82
Due to/from other funds	1900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Temporary Account	2520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship Fund Clearing Acct	2521	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Account - Conf Related	2522	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Service Bureau Clearing	2550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounts Receivable - Misc		21,056.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,056.82
Prepays												
Prepays	1280	19,435.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,435.75
Total Prepays		19,435.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,435.75
Total Current Assets		577,273.50	4,957.85	500,000.00	100,579.61	8,998.78	0.00	10,278.88	4,100.40	6,141.09	22,766.32	1,235,096.43
Fixed Assets												
Furniture, Equipment, Website												
Fixed Assets - Furniture & Equipment	1400	45,762.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,762.83
Total Furniture, Equipment, Website		45,762.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,762.83
Accumulated Depreciation												
Accumulated Depreciation	1450	(29,800.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,800.72)
Total Accumulated Depreciation		(29,800.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29,800.72)
Total Fixed Assets		15,962.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,962.11
Other Assets												
WCB Partnership												
WA Counties Building Partnership	1500	144,972.92	0.00	0.00	5,420.39	0.00	0.00	0.00	0.00	0.00	0.00	150,393.31
Total WCB Partnership		144,972.92	0.00	0.00	5,420.39	0.00	0.00	0.00	0.00	0.00	0.00	150,393.31
Total Other Assets		144,972.92	0.00	0.00	5,420.39	0.00	0.00	0.00	0.00	0.00	0.00	150,393.31
Total Assets		738,208.53	4,957.85	500,000.00	106,000.00	8,998.78	0.00	10,278.88	4,100.40	6,141.09	22,766.32	1,401,451.85
Liabilities and Net Assets												
Liabilities												
Accounts Payable												
Accounts Payable	2000	5,825.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,825.50
Accounts Payable (GL SYSTEM)	2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DOR - Use Tax Payable	2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts Payable/Receivable	2510	(1,625.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,625.00)
Total Accounts Payable		4,200.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,200.50
Accrued Payroll Liabilities												
Salary and Wages Payable	2100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Health Insurance Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - HSA Contribution Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - HRA Contribution Payable	2121	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Retirement Plan Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Accrued Vacation Payable	2190	85,844.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,844.89

Payroll - SUI and FUTA Payable	2200	20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Payroll - Federal Tax Withholding Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - FICA (SS & MC) Payable	2220	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.02)
Payroll - Labor & Industries (Work Comp) Payable	2240	144.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144.36
Payroll - Paid Family Medical Leave Payable	2241	227.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.89
Total Accrued Payroll Liabilities		106,717.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,717.12
Deferred Revenue											
INACTIVE - Deferred Revenue - Dues-Quarterly	2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INACTIVE - Deferred Revenue - Other	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		110,917.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,917.62
Net Assets											
Beginning Net Assets											
Interfund Balances / Transfers	1901	(6,875.00)	0.00	0.00	0.00	0.00	0.00	0.00	1,875.00	5,000.00	0.00
Net Assets	3000	325,175.34	0.00	0.00	0.00	0.00	(2,280.50)	0.00	0.00	0.00	322,894.84
Cash To Carry-Forward	3001	(40,500.00)	0.00	0.00	10,000.00	7,500.00	0.00	0.00	6,000.00	17,000.00	0.00
Total Beginning Net Assets		277,800.34	0.00	0.00	10,000.00	7,500.00	(2,280.50)	0.00	7,875.00	22,000.00	322,894.84
Without Donor Restrictions											
Operating: Unexpended - Board Unrestricted	3010-20	40,000.00	4,957.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,957.85
Operating: Board Reserve	3010-21	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
Capital: Building Maint Reserve	3010-30	0.00	0.00	0.00	96,000.00	0.00	0.00	0.00	0.00	0.00	96,000.00
Capital: Tech & Equip Replacement Reserve	3010-31	0.00	0.00	0.00	0.00	1,498.78	0.00	0.00	0.00	0.00	1,498.78
Designated: Conference - NEO Reserve	3010-50	0.00	0.00	0.00	0.00	0.00	0.00	(8,084.67)	0.00	0.00	(8,084.67)
Designated: Prof Fees Audit Reserve	3010-51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	766.32	766.32
Total Without Donor Restrictions		40,000.00	4,957.85	500,000.00	96,000.00	1,498.78	0.00	(8,084.67)	766.32	766.32	635,138.28
With Donor Restrictions											
WACO Scholarship Fund - Donor Reserve	3010-42	(174.33)	0.00	0.00	0.00	0.00	18,726.22	0.00	0.00	0.00	18,551.89
Conference Networking Fund - Donor Reserve	3010-70	0.00	0.00	0.00	0.00	0.00	0.00	4,100.40	0.00	0.00	4,100.40
Total With Donor Restrictions		(174.33)	0.00	0.00	0.00	0.00	18,726.22	4,100.40	0.00	0.00	22,652.29
Current Year Excess (Deficit)		309,525.50	0.00	0.00	0.00	0.00	(5,166.84)	0.00	6,350.76	0.00	309,709.42
Total Net Assets		627,151.51	4,957.85	500,000.00	106,000.00	8,998.78	10,278.88	4,100.40	6,141.09	22,766.32	1,290,394.83
Total Liabilities and Net Assets		738,069.13	4,957.85	500,000.00	106,000.00	8,998.78	10,278.88	4,100.40	6,141.09	22,766.32	1,401,312.45

Office - Equip Rental & Maint. Agreement	7200	375.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	<u>46.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Operations - General		8,610.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Communications										
Office - Technology & Communication	7100	<u>1,722.31</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Operations - Communications		1,722.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance										
Office - Insurance - WACO	7800	<u>396.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Operations - Insurance		396.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Travel										
Travel Expenses - Board - Contg Ed/Training/Travel	8500	1,823.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Contg Ed/Training/Travel	8550	<u>267.44</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Operations - Travel		2,090.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions										
Office - Memberships & Subscriptions	7410	<u>164.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Operations - Memberships & Subscriptions		164.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship										
Scholarship Awards Paid Out	8400	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Scholarship		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense		<u>90,617.96</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess (Deficit)		<u>113,043.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,510.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

10 - Operating - Unrestricted

From 7/1/2023 Through 7/31/2023

	Current Month	Current YTD	Prior YTD	Current YTD Budget	Current YR Budget
Fund Balance Carryover Prior Year Unrestricted					
Cash Funds Carryover	0.00	0.00	10,000.00	0.00	0.00
Total Fund Balance Carryove...	0.00	0.00	10,000.00	0.00	0.00
Revenue					
Members Assessments	179,996.00	666,850.50	615,369.75	630,613.25	765,245.00
Contracts	0.00	710.00	1,110.00	6,943.38	11,800.08
Conferences	20,958.50	134,900.00	97,630.00	103,200.00	153,075.00
Non-Conference Education	0.00	0.00	0.00	2,333.38	4,000.08
Rental Receipts	2,378.00	16,646.00	16,073.75	16,646.00	28,536.00
Miscellaneous	329.34	7,727.67	5,958.59	4,055.94	6,953.00
Total Revenue	203,661.84	826,834.17	736,142.09	763,791.95	969,609.16
Expense					
Salaries, Taxes, Benefits	64,315.90	361,793.88	314,477.52	346,448.00	592,968.00
Conferences	4,000.00	10,188.56	2,763.39	0.00	95,700.00
Non-Conference Education	0.00	515.00	0.00	875.00	1,500.00
Professional Fees	3,318.18	6,834.26	24,465.08	6,168.75	10,475.00
Legislative Advocacy	6,000.00	53,396.86	42,000.00	53,500.00	83,500.00
Operations - General	8,610.67	61,527.99	61,354.28	63,640.06	108,883.00
Operations - Communications	1,722.31	5,377.88	6,184.46	7,144.69	12,248.00
Operations - Outreach	0.00	5,217.16	0.00	2,916.69	5,464.58
Operations - Insurance	396.00	2,910.00	2,870.00	2,858.38	4,900.00
Operations - Travel	2,090.80	7,612.37	21,284.70	25,083.31	43,000.00
Operations - Memberships & Subscriptions	164.10	1,934.71	1,548.70	3,354.19	5,750.00
Total Expense	90,617.96	517,308.67	476,948.13	511,989.07	964,388.58
Depreciable Assets/Trx Funds					
Furniture & Equipment	0.00	0.00	0.00	0.00	0.00
WCB Remodel/Update Funds	0.00	0.00	0.00	0.00	0.00
Trx To/From Funds	0.00	6,875.00	51,000.00	0.00	0.00
Total Depreciable Assets/Trx...	0.00	6,875.00	51,000.00	0.00	0.00
Excess (Deficit)	113,043.88	302,650.50	218,193.96	251,802.88	5,220.58

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

20 - Unexpended - Board Unrestricted

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Depreciable Assets/Trx Funds					
Trx To/From Funds	<u>0.00</u>	<u>0.00</u>	<u>(40,000.00)</u>	<u>0.00</u>	<u>0.00</u>
Total Depreciable Assets/Trx...	<u>0.00</u>	<u>0.00</u>	<u>(40,000.00)</u>	<u>0.00</u>	<u>0.00</u>
Excess (Deficit)	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

30 - Capital: Building Maint Reserve

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Fund Balance Carryover Prior Year Unrestricted					
Cash Funds Carryover	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Fund Balance Carryove...	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable Assets/Trx Funds					
WCB Remodel/Update Funds	0.00	0.00	0.00	0.00	0.00
Trx To/From Funds	<u>0.00</u>	<u>0.00</u>	<u>(11,000.00)</u>	<u>0.00</u>	<u>0.00</u>
Total Depreciable Assets/Trx...	<u>0.00</u>	<u>0.00</u>	<u>(11,000.00)</u>	<u>0.00</u>	<u>0.00</u>
Excess (Deficit)	<u>0.00</u>	<u>0.00</u>	<u>21,000.00</u>	<u>0.00</u>	<u>0.00</u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

31 - Capital: Tech & Equip Replacement (T&E)

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Fund Balance Carryover Prior Year Unrestricted					
Cash Funds Carryover	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Fund Balance Carryove...	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>
Expense					
Operations - General	<u>0.00</u>	<u>0.00</u>	<u>2,133.72</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>2,133.72</u>	<u>0.00</u>	<u>0.00</u>
Excess (Deficit)	<u>0.00</u>	<u>0.00</u>	<u>2,866.28</u>	<u>0.00</u>	<u>0.00</u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

42 - WACO Scholarship Fund (WACOSF)

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Revenue					
Miscellaneous	0.00	315.23	435.13	525.00	825.00
Scholarship	<u>2,490.00</u>	<u>2,517.93</u>	<u>3,693.23</u>	<u>4,000.00</u>	<u>6,500.00</u>
Total Revenue	<u><u>2,490.00</u></u>	<u><u>2,833.16</u></u>	<u><u>4,128.36</u></u>	<u><u>4,525.00</u></u>	<u><u>7,325.00</u></u>
Expense					
Scholarship	<u>9,000.00</u>	<u>9,000.00</u>	<u>9,000.00</u>	<u>9,675.00</u>	<u>9,675.00</u>
Total Expense	<u><u>9,000.00</u></u>	<u><u>9,000.00</u></u>	<u><u>9,000.00</u></u>	<u><u>9,675.00</u></u>	<u><u>9,675.00</u></u>
Excess (Deficit)	<u><u>(6,510.00)</u></u>	<u><u>(6,166.84)</u></u>	<u><u>(4,871.64)</u></u>	<u><u>(5,150.00)</u></u>	<u><u>(2,350.00)</u></u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

50 - Designated: Conference - NEO

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Fund Balance Carryover Prior Year Unrestricted					
Cash Funds Carryover	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Fund Balance Carryove...	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>0.00</u>
Revenue					
Conferences	<u>0.00</u>	<u>6,350.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>0.00</u>	<u>6,350.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense					
Conferences	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable Assets/Trx Funds					
Trx To/From Funds	<u>0.00</u>	<u>(1,875.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Depreciable Assets/Trx...	<u>0.00</u>	<u>(1,875.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess (Deficit)	<u>0.00</u>	<u>8,225.76</u>	<u>6,000.00</u>	<u>0.00</u>	<u>0.00</u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

51 - Designated: Prof Fee - SAO_Legal_etc

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Fund Balance Carryover Prior Year Unrestricted					
Cash Funds Carryover	<u>0.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Fund Balance Carryove...	<u>0.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable Assets/Trx Funds					
Trx To/From Funds	<u>0.00</u>	<u>(5,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Depreciable Assets/Trx...	<u>0.00</u>	<u>(5,000.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess (Deficit)	<u>0.00</u>	<u>5,000.00</u>	<u>9,000.00</u>	<u>0.00</u>	<u>0.00</u>

Washington Association of County Officials

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

70 - Networking Activities Fund

From 7/1/2023 Through 7/31/2023

	<u>Current Month</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Current YTD Budget</u>	<u>Current YR Budget</u>
Revenue					
Conferences	0.00	0.00	3,500.00	0.00	0.00
Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>0.00</u>
Expense					
Conferences	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>800.00</u>
Excess (Deficit)	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>(800.00)</u>

Washington Association of County Officials
Aged Payables by Invoice Date - 00 Aged Payables-Monthly
Aging Date - 7/31/2023
10 - Operating - Unrestricted
From 7/1/2023 Through 7/31/2023

Vendor ID	Vendor Name	Invoice Number	Due Date	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
AIKEN	Aiken & Sanders, INC PS	EFT 141641	8/31/2023	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Total AIKEN	Aiken & Sanders, INC PS			3,000.00	0.00	0.00	0.00	0.00	3,000.00
L&L Lufkin	L&L Lufkin, Inc	EFT 2023 07 LL	8/30/2023	1,625.00	0.00	0.00	0.00	0.00	1,625.00
Total L&L Lufkin	L&L Lufkin, Inc			1,625.00	0.00	0.00	0.00	0.00	1,625.00
PAC AUTO	Pacific Office Automation INC	EFT 80166381	8/10/2023	375.60	0.00	0.00	0.00	0.00	375.60
Total PAC AUTO	Pacific Office Automation INC			375.60	0.00	0.00	0.00	0.00	375.60
WSAC	WSAC	WSAC 2Q 2023 1	4/11/2023	0.00	0.00	0.00	0.00	149.97	149.97
		WSAC 2Q 2023 2	4/11/2023	0.00	0.00	0.00	0.00	114.13	114.13
		WSAC 2Q 2023 3	5/11/2023	0.00	0.00	0.00	0.00	130.43	130.43
		WSAC 2Q 2023 4	5/11/2023	0.00	0.00	0.00	0.00	149.97	149.97
		WSAC 2Q 2023 5	6/11/2023	0.00	0.00	149.97	0.00	0.00	149.97
		WSAC 2Q 2023 6	6/11/2023	0.00	0.00	130.43	0.00	0.00	130.43
Total WSAC	WSAC			0.00	0.00	280.40	0.00	544.50	824.90
		Total 10 - Operating - Unrestricted		5,000.60	0.00	280.40	0.00	544.50	5,825.50
Report Total				5,000.60	0.00	280.40	0.00	544.50	5,825.50

Washington Association of County Officials

Aged Receivables by Invoice Date

Aging Date - 7/31/2023

10 - Operating - Unrestricted

From 7/1/2023 Through 7/31/2023

Customer Name	Invoice Number	Invoice/Cr...	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Chelan County	23-Q3-002	7/1/2023	0.00	3,679.00	0.00	0.00	0.00	3,679.00
Conference Vendors	23-CONF-V05	7/1/2023	0.00	2,000.00	0.00	0.00	0.00	2,000.00
Conference Vendors	23-CONF-V13	7/17/2023	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Conference Vendors	23-CONF-V16	7/18/2023	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Conference Vendors	23-CONF-V18	7/19/2023	0.00	2,350.00	0.00	0.00	0.00	2,350.00
Conference Vendors	23-CONF-V19	7/19/2023	0.00	500.00	0.00	0.00	0.00	500.00
Conference Vendors	23-CONF-V24	7/28/2023	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Ferry County	23-Q3-007	7/1/2023	0.00	1,324.50	0.00	0.00	0.00	1,324.50
Grant County	23-CONF-005	7/17/2023	0.00	450.00	0.00	0.00	0.00	450.00
Grant County	23-CONF-007	7/18/2023	0.00	400.00	0.00	0.00	0.00	400.00
Wahkiakum County	23-CONF-008	7/21/2023	0.00	400.00	0.00	0.00	0.00	400.00
Total 10 - Operating - Unrestricted			0.00	14,103.50	0.00	0.00	0.00	14,103.50

