



WACO Board of Trustees Regular Meeting  
Tuesday, December 12, 2023 ~ 8:30a.m. – 1:30p.m.

WACO Board of Trustees Retreat  
Tuesday, December 12, 2023 ~ 2:00p.m. - 4:30p.m.  
Wednesday, December 13, 2023 ~ 9:00a.m. - noon

Skamania Lodge - Stevenson, WA

**AGENDA**  
**Tuesday, December 12, 2023**

**WACO Board of Trustees Regular Meeting – Hood Room**

7:30a.m.	Breakfast	
8:30a.m.	Call to Order – President Adam Kick	
	Roll Call of Attending Members	
	Approval of Agenda	Tab A
	Approval of Minutes – September 2023	Tab A-1
	New Business:	
8:45a.m.	Proposed Amendments to Approved 2024 WACO Budget ○ Tiffin Moreno, Jennifer Wallace	Tab B
9:00a.m.	Proposed 2024 WACO Board Meeting Dates and Locations ○ Tiffin Moreno	Tab C
9:05a.m.	WACO Scholarship Program Status ○ Jennifer Wallace	Tab D
	Committee Reports:	
9:35a.m.	Education Committee – Linda Hjelle, Tim Grisham	Tab E
9:45a.m.	Audit Committee – Paul Budrow, Tiffin Moreno	Tab F
10:00a.m.	BREAK	
10:15a.m.	Conference Committee – Post-Conference Report and Discussion ○ Jeff Gadman, Cella Hyde, Tiffin Moreno	Tab G

11:00a.m.	Legislative Committee – Amy Cziske, Jennifer Wallace, Tim Grisham	Tab H
	Other Business:	
11:30a.m.	Updates from Affiliate Representatives and Trustees-At-Large	
12:00p.m.	Staff Reports:	
	Executive Director — Jennifer Wallace	Tab I
	Deputy Director – Timothy Grisham	Tab J
	Finance and Administration Manager – Tiffin Moreno	Tab K
	Member Services Manager – Cella Hyde	Tab L
12:30pm	Lunch	
1:30p.m.	Adjourn Board Meeting	

### WACO Board Retreat

1:30p.m.	Ice Breaker [ <i>Note – this would be the “design a logo” icebreaker – teams would design a logo (emblem / symbol / design / coat of arms) across county elected officials – that describes/represents county elected officials as a collective</i> ] Teams will describe the elements / rationale for their creations!
2:15p.m.	<p>Presentation and Discussion of 2022-2023 WACO President Theme: Building Trust Together - Adam Kick, WACO President</p> <p>Points for Consideration / discussion:</p> <ul style="list-style-type: none"> <li>• It feels like we are at a low point in terms of public trust and support for government in general, and that this larger crisis of confidence has started to also harm confidence in local government.</li> <li>• As local government officials, we are the closest government to the people. We are the ones that interact daily with our communities. <ul style="list-style-type: none"> <li>○ Are there things we can do (or are there things we are already doing) to improve the public's trust in government?</li> <li>○ Are there things we are doing that are making things worse?</li> </ul> </li> <li>• Are there things we can do (collectively) as local public officials (or as an association?) to improve trust among and between us? Are there things we are doing now that undermine trust? How can we demonstrate that we are worthy of the public's trust?</li> </ul> <p>Retreat Goals:</p> <p>(1) build trust for each other,</p> <p>(2) identify ideas for building trust among government officials (at all levels); and</p> <p>(3) identify opportunities or initiatives that would convey trust and appreciation</p>

	across government and help build that same trust and appreciation in our communities.
2:45p.m.	Small Group Activity – What we appreciate about each other: articulating the roles of other county elected officials.
3:30p.m.	Groups Report Out / Full Board Discussion
4:15p.m.	Preview of Day Two / Homework - Adam
4:30p.m.	Break for Day
6:00p.m.	Board Dinner – Rainier Room

**Wednesday, December 13th**  
**WACO Board Retreat (continued) Hood Room**

8:00a.m.	Breakfast
9:00a.m.	Small Group Activity – Trust is built on understanding: Identifying the key topics about which to address misunderstanding / lack of understanding
9:45a.m.	Breakout Group Report Out / Discussion
10:15a.m.	BREAK
10:30a.m.	Strategic Plan Work Plan – Status and Incorporating 2023 Retreat Discussion / Outcomes - Jennifer
11:30a.m.	Lunch – continued discussion
12:30p.m.	Adjourn



WACO Board of Trustees Regular Meeting  
Tuesday, September 26, 2023  
Delta Hotel Seattle Everett  
3105 Pine St.  
Everett, WA 98201

### Draft Minutes

Tuesday, September 26, 2023

#### Board Members Present:

Jeff Gadman	President	Thurston	Treasurer
Adam Kick	Vice-President	Skamania	Prosecutor
Amy Cziske	2 <sup>nd</sup> Vice-President	Kittitas	Treasurer
Linda Hjelle	Secretary/Treasurer	Snohomish	Assessor
Stacie Prada	Immediate Past-President	Jefferson	Treasurer
Mike Lonergan	Assessors Trustee	Pierce	Assessor / Treasurer
Thad Duvall	Auditors Trustee	Douglas	Auditor
Scott Tinney	Clerks Trustee	Lewis	Clerk
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
Carolyn	Trustee at Large Position 3	Cowlitz	Auditor
Fundingsland			
Katie Sloan	Trustee at Large Position 5	Adams	Clerk
Lisa Henderson	Trustee at Large Position 6	San Juan	Clerk

#### Staff Present:

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

#### Guests:

Rebecca Xczar	WSACA President, Whatcom County Assessor
Bryan Elliott	WSACA Legislative Committee, Kittitas County Auditor
Hayley Thompson	WACME President, Skagit County Coroner
Jackie Brunson	WSACT Legislative Chair, Skagit County Treasurer

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

Jeff Gadman, President called the meeting to order at 8:30 am. Greg Zempel, Past-President; Craig Morrison, Coroners Trustee; Rob Snaza, Sheriffs Trustee; Lisa Frazier, Trustee at Large Position 4 were noted as absent.

Mike Lonergan, Assessors Trustee **MOVED** to approve the September 26, 2023 agenda Stacie Prada, Immediate Past-President **SECONDED**. The **MOTION CARRIED** unanimously.

Carolyn Fundingsland, Trustee at Large Position 3 **MOVED** to approve the July 18, 2023 Board of Trustees meeting minutes. Thad Duvall, Auditors Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

**2) Welcome new member –** Scott Tinney, Clerks Trustee, Lewis County Clerk

**3) Review Legislative Proposals**

Rebecca Xczar, WSACA President presented the Assessors' Washington State high-quality aerial imagery program legislative priority proposal.

John Wilson, Trustee at Large Position 1 **MOVED** to support the Assessors' Washington State high-quality aerial imagery program legislative priority proposal. Linda Hjelle, Secretary/Treasurer **SECONDED**. The **MOTION CARRIED** unanimously.

Bryan Elliott, Kittitas County Auditor presented the Auditors' harassment of elections officials legislative priority proposal.

Jon Tunheim, Prosecutors Trustee **MOVED** to support the Auditors' harassment of elections officials legislative priority proposal. Leslie Valz, Treasurers Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

Bryan Elliott additionally presented the Auditors' simplifying in-state change of address legislative priority proposal.

Secretary/Treasurer Hjelle **MOVED** to support the Auditors' simplifying in-state change of address legislative priority proposal. Tom Konis, Trustee at Large Position 2 **SECONDED**. The **MOTION CARRIED** unanimously.

Lisa Henderson, Trustee at Large Position 6 presented the Clerks' dependency publication legislative priority proposal.

Katie Sloan, Trustee at Large Position 5 **MOVED** to support the Clerks' dependency publication legislative priority proposal. Trustee Lonergan **SECONDED**. The **MOTION CARRIED** unanimously.

Lisa Henderson additionally presented the Clerks' domestic violence protection orders support priority proposal.

Trustee Lonergan **MOVED** to support the Clerks' domestic violence protection orders support priority proposal. Trustee Valz **SECONDED**. The **MOTION CARRIED** unanimously.

Hayley Thompson, WACME President presented the Coroners' unclaimed remains legislative priority proposal.

Trustee Duvall **MOVED** to support the Coroners' unclaimed remains legislative priority proposal. Secretary/Treasurer Hjelle **SECONDED**. The **MOTION CARRIED** unanimously.

Hayley Thompson additionally presented the Coroners' first responders PTSD services and protections legislative priority proposal.

Secretary/Treasurer Hjelle **MOVED** to support the Coroners' first responders PTSD services and protections legislative priority proposal. Trustee at Large Henderson **SECONDED**. The **MOTION CARRIED** unanimously.

Jackie Brunson, Skagit County Treasurer presented the Treasurers' cost recovery legislative priority proposal.

Discussed special revenue fund and invoiced versus estimate billing. Further discussion was made on Assessor/Treasurer office workflow issues and optics with the commissioners.

Carolyn Fundingsland, Trustee at Large Position 3, **MOVED** to support the Treasurers' cost recovery legislative priority proposal. Adam Kick, Vice-President **SECONDED**. The **MOTION CARRIED** 7 aye 4 Nay 2 Abstained.

Jackie Brunson additionally presented the Treasurers' property tax payment split threshold legislative priority proposal.

Trustee at Large Henderson **MOVED** to support the Treasurers' property tax payment split threshold legislative priority proposal. Trustee Lonergan **SECONDED**. The **MOTION CARRIED** unanimously.

*The Board went on **BREAK** at 9:19 am and **RECONVENED** at 9:38 am.*

#### **4) Proposed Amendment to WACO Policy Manual**

Jennifer Wallace, Executive director presented proposed amendments to the WACO Policy Manual which included the addition of a Past-Presidents Committee. Further discussion was held by Immediate Past-President Prada regarding the use of tapping into the institutional knowledge of past WACO presidents as well as eligibility.

Trustee at Large Wilson **MOVED** to approve the proposed WACO Policy Manual changes as presented. Trustee at Large Konis **SECONDED**. The **MOTION CARRIED** unanimously.

## **5) Committee Reports**

### **a. Audit Committee**

Secretary/Treasurer Hjelle presented the Audit Committee report. Discussed the outside audit results and the 990 filing.

Trustee Lonergan **MOVED** to direct staff to file the 990 as presented. Trustee Duvall **SECONDED**. The **MOTION CARRIED** unanimously.

### **b. Legislative Committee**

Vice-President Kick provided the Legislative Committee report. Discussed WACO Day on the Hill future and meeting/strategic makeup.

### **c. Education Committee**

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

### **d. Nominating Committee**

Jon Tunheim, Prosecutors Trustee presented the nominating committee report including submitted nominations for the 2023/2024 officers.

### **e. Conference Committee**

President Gadman presented the conference Committee report.

## **6) Affiliate and Trustee at Large Updates**

### **a. Affiliate Updates**

Trustee Lonergan provided an Assessors' update discussing new senior and disable exemption changes, and difficulties implementing them from a staffing/time level.

Trustee Duvall provided the Auditors' update discussing the upcoming staff and structural issues to consider for the 2024 election cycle. Trustee Duvall also discussed a decline in licensing and recording fees.

*The Board went on **BREAK** at 10:49 am and **RECONVENED** at 11:00 am.*

Trustee Tinney provided the Clerks' update discussing implementation changes due to a large number of court and legislative changes that impact Clerk office operations.

Trustee Tunheim provided the Prosecutors' update discussing the implementation of the state's new simple possession statute and a lack of treatment and diversion resources for counties. Trustee Tunheim also discussed the future of crime victim penalty assessments and funding shortages for victim services statewide.

Trustee Valz provided the Treasurers' update discussing cross affiliate collaboration with the Assessors, as well as a joint Assessor/Treasurer conference in 2024.

#### **b. Trustee at Large Updates**

Trustee at Large Wilson provided the Group 1 update discussing values peaking in King County, and that the county will be facing a fiscal shortfall. Additionally, Trustee at Large Wilson discussed a potential homestead exemption proposal for King County.

Trustee at Large Konis provided the Group 2 update discussing increasing engagement for the county category.

Trustee at Large Fundingsland provided the Group 3 updated and discussed translation services that may be provided through County Auditor offices for the entire county, as well as the need for cross affiliate work sessions regarding voter fraud and jury pay cards.

Trustee at Large Sloan provided the Group 5 update and discussed workforce issues being the biggest thing facing counties of that category size.

Trustee at Large Henderson provided the Group 6 update discussing retention and turnover issues in the smallest counties.

### **7) 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 providing a communications update for the 2022/2023 year.

*The Board **ADJOURNED** the regular meeting at 12:03 pm.*







## MEMORANDUM

**DATE:** December 1, 2023

**TO:** Washington Association of County Officials Board of Trustees

**FROM:** Tiffin Moreno, Finance and Administration Manager  
Jennifer Wallace, Executive Director

**SUBJECT:** Proposed Amendments to Approved 2024 WACO Budget

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### BACKGROUND INFORMATION:

WACO policy sets forth the following with regard to changes to the budget adopted by the Board in July:

- 1) The WACO Board of Trustees will adopt a balanced budget annually at the July Board of Trustees meeting.
- 2) The Executive Director will operate within a bottom-line budget but must receive the Executive Board's approval to move budgeted items between categories of the current-year budget.
- 3) Salary and Benefits budgets are not available to be spent on other categories without the Board of Trustees approval.
- 4) The Executive Director can reallocate current-year budgeted items within categories.
- 5) Spending in excess of the adopted budget must receive the Board of Trustees approval prior to the expense.
- 6) Emergency expenditures will follow the guidelines of the Reserve Policy.
- 7) All budget amendments to the subsequent year budget adopted by the Board in July will be formally adopted at the December Board of Trustees meeting.

At this time we don't believe there are any necessary amendments to the budget that would change the bottom-line. Board members may have anticipated that rising health care costs would require identification of additional revenue for the 2024 budget. However, we are pleased to report that the plan WCIF has negotiated

for us and many counties is not anticipated to result in increased cost and maintains the individual employee contribution of \$500 deductible. As an HRA plan, the actual fiscal impact of the plan for WACO in 2024 will depend on usage, but at an absolute maximum whereby all employees reach the \$5,000 maximum on the HRA, the highest possible dollar impact on the WACO budget would be \$6,000 for all four employees for the entire year. WCIF reports it would be rare for all employees to reach this high an expenditure level in a year, thus are not anticipating a budget impact for WACO at this time. Our recommendation is to closely monitor the first quarter of 2024, but not make any budget modifications at this time. Should additional costs be incurred, we would work with the Executive Officers on shifting funds between existing budget categories. We are relieved that with health care costs generally increasing in percentage in the high teens, we will be able to sustain continued coverage, at a continued level of employee contribution, with anticipated small impact for the organization.

Attached is the budget adopted by the Board in July just as a reminder.

**RECOMMENDED ACTION:** None. For informational purposes only.





# Washington Association of COUNTY OFFICIALS

## 2024 WACO OPERATING BUDGET

### REVENUE

#### FUND 10 - OPERATING

WACO Members' Reimbursement	\$ 818,046.00
Contracts	\$ 1,800.00
Conference/Education	\$ 170,900.00
Rental Receipts	\$ 28,536.00
Miscellaneous	\$ 22,000.00
<b>Total Revenue</b>	<b><u>\$ 1,041,282.00</u></b>

### EXPENSES

Salaries	\$ 487,482.00
Payroll Taxes/Benefits	\$ 190,651.00
Conferences	\$ 95,700.00
Education	\$ 1,500.00
Professional Fees	\$ 4,100.00
Legislative Advocacy	\$ 83,500.00
Operations	\$ 111,674.00
Subscriptions	\$ 3,650.00
Communications	\$ 10,775.00
Travel/Outreach	\$ 40,500.00
<b>Total Expenses</b>	<b><u>\$ 1,029,532.00</u></b>
Transfer to NEO - Fund 50	\$ 7,750.00
Transfer to SAO - Fund 51	\$ 4,000.00
	<b><u>\$ 1,041,282.00</u></b>
<b>Ending Balance</b>	<b><u>\$0</u></b>



## MEMORANDUM

**DATE:** December 1, 2023

**TO:** Washington Association of County Officials Board of Trustees

**FROM:** Tiffin Moreno, Finance and Administration Manager

**SUBJECT:** WACO BOARD OF TRUSTEES PROPOSED MEETING DATES

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**BACKGROUND INFORMATION:** Traditionally at the December Board meeting, the WACO Board of Trustees sets the upcoming years' meeting dates with recommendation from staff and in consideration of affiliate meetings and conferences. that were reviewed and discussed at the President's Retreat. We recommend that the Board of Trustees review the attached dates for the proposed meeting dates and locations for WACO Board meetings in 2024.

**RECOMMENDED ACTION:** Review the attached list, discussion, and a motion to accept the agreed upon meeting dates and locations for 2024.

# WACO 2024 Calendar

January						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jan 25th-WACO Day on the Hill

February						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

\*Second Wednesday of each month is WACO Packed Lunch Series\*

May						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## 2024 WACO Proposed Board Meeting Dates

March 5th-6th

Board Meeting - WACO Offices - Olympia

Oct 1st-3rd

Annual Conference/Board Meeting - Historic Davenport Hotel - Spokane

July 16th

Board Meeting - WACO Offices - Olympia

Nov 13th-14th

President's Retreat/Board Meeting - Hotel Windrow - Ellensburg



## MEMORANDUM

**DATE:** November 29, 2023

**TO:** Washington Association of County Officials Board of Trustees

**FROM:** Jennife Wallace, Executive Director  
Washington Association of County Officials

**SUBJECT:** 2023 COUNTY SCHOLARSHIP FUND STATUS

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**BACKGROUND INFORMATION:** The Washington Counties Scholarship Fund was established to provide scholarship assistance to the children of county employees in the State of Washington. Since 1993 the fund has awarded over \$319,000 to eligible students.

In 2015 the Washington State Association of Counties indicated they would no longer be contributing to the Washington Counties Scholarship Fund and ceasing participation.

On December 11, 2018, the Washington Association of County Officials dissolved the partnership and established a program under the same name. The new program reduced the eligibility to only children of WACO members and the children of their staff after exhausting the funds from the previous agreement.

On December 5, 2019, the Washington Association of County Officials Board of Trustees voted to offer three students a scholarship award of \$3,000. Additionally, the Board set a fundraising goal of \$1,500 per affiliate annually due to the fund October 1 of each year. The Board reaffirmed the scholarship amounts and intended affiliate commitments levels annually since this time as part of the annual budget adoption process.

Affiliates raise funds for the scholarship program through their own initiative, participation in the WACO annual scholarship auction in conjunction with the WACO annual conference, or through individual member donations.

In addition to affiliate contribution, WACO provides funding to the scholarship program with auction items funded by KeyBank award points and in soliciting member donations during conference entertainment events.

Funds received in 2023 include:

\$1,500	Donation from WSACA (Auditors)
\$1,500	Donation from WSACC (Clerks)
\$990	Donation from WSACT (Treasurers)
\$110	WSACA (Assessors) auction basket
\$90	WSACT (Treasurers) auction basket
\$200	Individual Treasurer auction basket
\$611	WACO auction baskets
\$260	Money raised during conference (band fundraiser)
\$151	Misc. personal donations
<u>\$235</u>	Key Bank Rewards cashed in and not spent on auction items
\$5,647	Total money currently raised in 2023 for the scholarship fund

Funds received in 2022 included:

\$2,250	WSACA (Assessors)
\$1,115	WAPA (Prosecutors)
\$1,560	WSACC (Clerks)
\$1,500	WSACA (Auditors)
\$1,125	WSACT (Treasurers)
\$1,123	Affiliate baskets
\$974	WACO silent auction baskets
\$333	Additional WACO donated KeyBank reward funds
\$1,766	Dueling pianos donations
<u>\$169</u>	Personal donations
\$11,915	

Roughly \$12,000 exists in the WACO scholarship account, including the money raised so far in 2023. Scholarships for 2023 have already been awarded so these funds will be applied to and are more than sufficient to cover next year's commitment of three scholarships at \$3,000 each. However, the level of annual revenue in 2023 is less than what is needed to sustain the program. Funding levels for past four years were:

2022 - \$11,915  
2021 - \$9,406  
2020 - \$6,782  
2019 - \$9,161

The purpose of this agenda item is to discuss the status of scholarship program and affiliate commitment to its continuation.

From an organizational perspective, the scholarship program is responsible for our nonprofit status and dissolving it would surely change our status, with potentially negative fiscal impact.

In terms of steps WACO staff could take to enhance scholarship revenue, we have discussed:

1. Ensuring conference entertainment with highest yield on scholarship donations (dueling pianos in 2021 and 2022 yielded significant funds)
2. More aggressive fundraising communication to affiliates
3. Direct vendor/sponsor funds toward the scholarship program. I would, however, recommend against this option as we are increasingly dependent on these funds for WACO operations.

**RECOMMENDED ACTION:** Discuss and identify next steps.







## MEMORANDUM

**DATE:** December 1, 2023

**TO:** WACO Board of Trustees

**FROM:** Linda Hjelle, WACO 2<sup>nd</sup> Vice-President and Education Committee Chair

**SUBJECT:** EDUCATION COMMITTEE REPORT

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**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:

- Linda Hjelle, Chair, 2nd-Vice President, Snohomish County Assessor, 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 since last Education Committee Report:

- WACO 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
- Basic Accounting and Budget Management (10/20/23 presented by Acting Thurston County Manager Robin Campbell)

#### Trainings scheduled/pending-scheduling for 2023-2024

- Legal Representation for Elected Officials (11/29/23 presented by Greg Banks, Island County Prosecutor)
- Working with Labor (currently being developed by Maria Apointe)
- RFP/RFQ Best Practices and How To (to be presented by MRSC in early 2024)
- Managing and Improving Employee Morale and Wellness (pending speaker selection)
- Effective Performance Measures (pending speaker selection)

Additional training being scheduled by WACO staff include:

- EEOC – discrimination and reasonable accommodation
- WCIF – sexual harassment

These are in addition to affiliate request or affiliate specific trainings that WACO staff has conducted over the course of the year and recordings at affiliate conferences such as the WSACT annual conference – which are available on the WACO website.

Beginning in November through April the Education Committee pivots to reviewing member feedback and preparing a slate of desired trainings for 2024-2025 which includes the WACO Conference breakout sessions.

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



## MEMORANDUM

**DATE:** November 28, 2023

**TO:** WACO Board of Trustees

**FROM:** Paul D Budrow, Okanogan County Sheriff  
WACO Secretary/Treasurer, Audit Committee Chair

**SUBJECT:** WACO AUDIT COMMITTEE REPORT

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**Members Present:** Jackie Brunson, Skagit County Treasurer  
Heidi Hunt, Adams County Auditor  
Paul D Budrow, Okanogan County Sheriff

**Additional Attendees:** Tiffin Moreno of WACO

### BACKGROUND AND SUMMARY:

The WACO Audit Committee discussed the reviewed reports from September October and November 2023 via zoom with Tiffin Moreno in the Committee quarterly meeting. Reports included the following:

WACO Bank Statements, WACO Board Financials, and WACO Treasurer Financials and Leave Benefits Liability Balance.

Discussions included questions from Jackie regarding how the reports were laid out and how the years and columns were reading. Jackie also questioned why there was a very old outstanding bill on the payables. Tiffin explained that was because Berk Consulting was very delayed in sending out the billing invoice. The invoice was paid on November 30, 2023 and is no longer on the payables report. Jackie also asked why there is there a DSHS line item. Tiffin explained that is because we have a contract with the State of Washington/DSHS to be the middleman for Larry Lufkin's billing invoice for work done for State of Washington/DSHS.

Tiffin gave a status on actions to consolidate funds.

**Outcomes of the committee meeting include:**

I learned this position is not for the faint at heart and I will be learning on a very sharp learning curve. Knowing Jackie Brunson for such a long time, I tried to pull a fast one and delegate the meeting to her. Did not work as well as I was hoping.

**RECOMMENDED ACTION:** Information only, no action required



## MEMORANDUM

**DATE:** November 30, 2023

**TO:** WACO Board of Trustees

**FROM:** Jeff Gadman, Immediate Past-President/Conference Committee Chair

**SUBJECT:** POST CONFERENCE REPORT

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### 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.

#### The committee for the 2023 conference was:

- Immediate Past-President Jeff Gadman, President, Thurston County Treasurer
- Stacie Prada, Jefferson County Treasurer
- Kathryn Burke, Ferry County Prosecuting Attorney/Coroner
- Marianne Nichols, Pend Oreille County Auditor

#### The committee for the 2023 conference is:

- Adam Kick, President, Skamania County Prosecutor
- Jeff Gadman, Immediate Past-President, Thurston County Treasurer
- Kathryn Burke, Ferry County Prosecuting Attorney/Coroner
- Marianne Nichols, Pend Oreille County Auditor

#### After Conference Report

Following the September 2023 conference, WACO staff surveyed attendees. The attached provides a summary of responses from in-person and virtual attendees, statistics from registration, and a financial summary of the conference.

### **Planning for 2023 Conference**

The 2024 WACO Annual Conference will be held October 1<sup>st</sup> -3<sup>rd</sup>, 2024 at the Historic Davenport Hotel in Spokane. The committee will convene and set their meeting schedule in early 2024.

**RECOMMENDED ACTION:** Board receive and discuss the after-conference report and approve the committee report.





THE 65TH ANNUAL  
WASHINGTON ASSOCIATION OF COUNTY OFFICIALS  
CONFERENCE

# BUILDING BRIDGES

SEPTEMBER 26TH - 28TH  
AT EVERETT'S DELTA HOTEL

# Attendance



- Members & Their Staff Attendees: 181
- Virtual WACO Member/Staff Attendees: 61
- In-Person WACO Member/Staff Attendees: 120



# Attendance



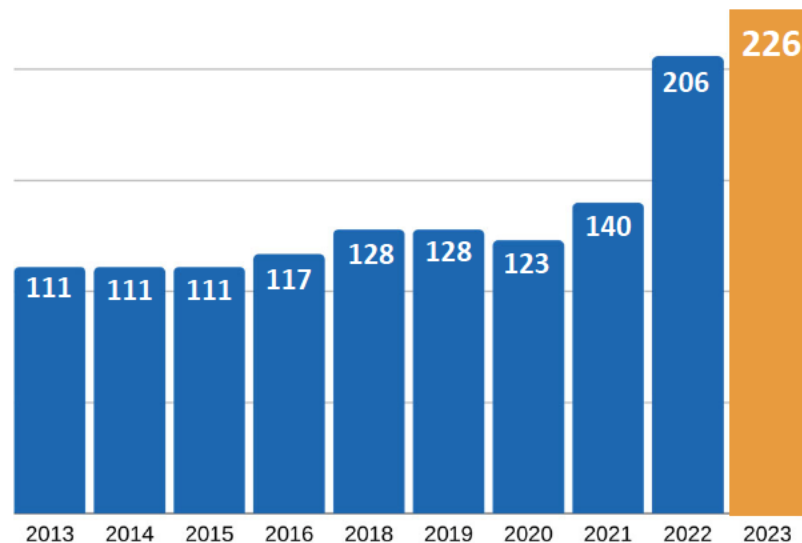
Registrations by affiliate type:

- Assessors – 37
- Auditors – 27
- Clerks – 40
- Coroners – 14
- Prosecutors – 16
- Sheriffs – 13
- Treasurers – 34

# Attendance



## Conference Attendance\*



### 2023 Total of 226 Includes:

- 181 WACO Members/Member Staff
- 45 Exhibitors/Additional Exhibitor Attendees & Sponsor Guests

*\*Note: 2017 was a joint conference with WSAC*

# Vendors/Sponsors



- Sponsors (*sponsorship number*): 11
- Total Sponsorship Value (*dollar amount*): \$26,950
- Exhibitor and Sponsor Attendees: 30

In-Kind Sponsorships (*sponsorship number*): 1

In-Kind Sponsorship Value (*dollar amount*): \$5,000+

# Financial Summary

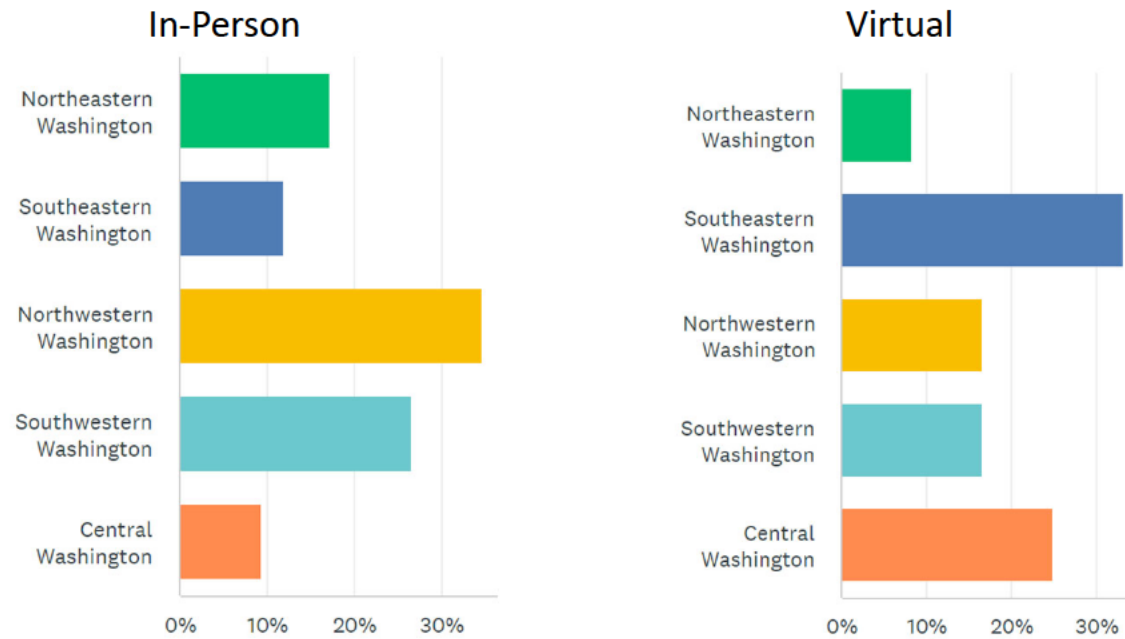


<b>REVENUE:</b>			
Attendees (affiliate staff members - deputies, admins, etc.)	\$5,487.08		
All Elected Members (pre-pays)	\$103,200.00		
Exhibitors	\$29,050.00		
Sponsorship	\$26,950.00		
	<hr/>		
	\$164,687.08		
<b>EXPENSES:</b>			
Facility/Equipment Rental	\$14,862.35		
Food/Catering	\$36,999.32		
Outgoing President's Reception	\$7,448.81		
Facilitators/Speakers/Trainers	\$13,452.74		
Entertainment	\$3,268.00		
Reg Platform/Processing Fees	\$3,799.00		
Supplies/Printing/Staff/Lodging	\$3,155.70		
Awards and Recognition	\$776.34		
	<hr/>		
	\$83,762.26		
		<b>Actual Profit for 2023 Conference</b>	\$80,924.82
		<b>Budgeted Profit in 2023 Budget</b>	\$57,375.00
		<b>2023 Actual Profit Above Budgeted</b>	\$23,549.82

# Survey Results



## Attendance by Region

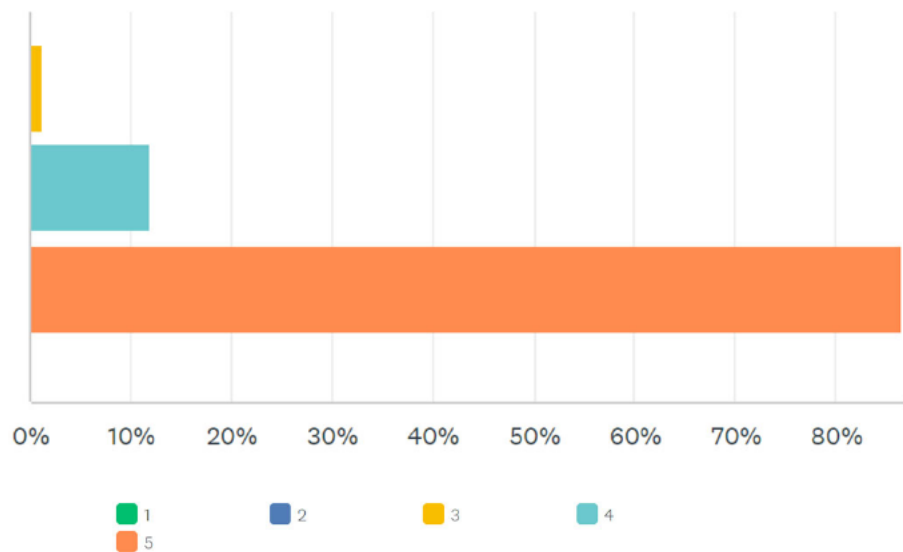


# Survey Results

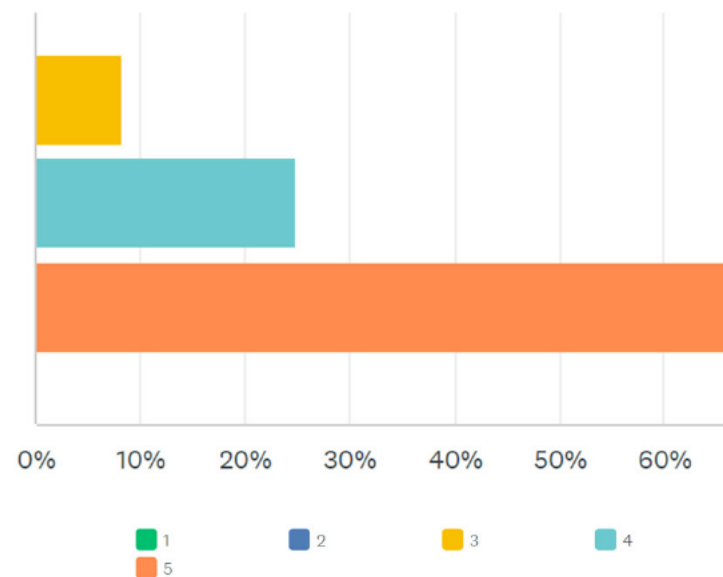


## Staff Service Prior to Conference

In-Person



Virtual

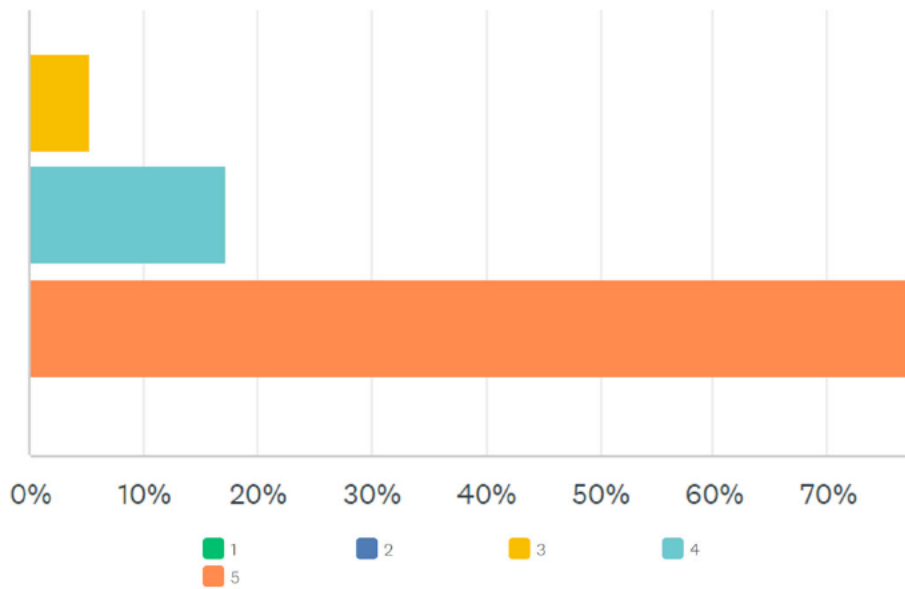


# Survey Results

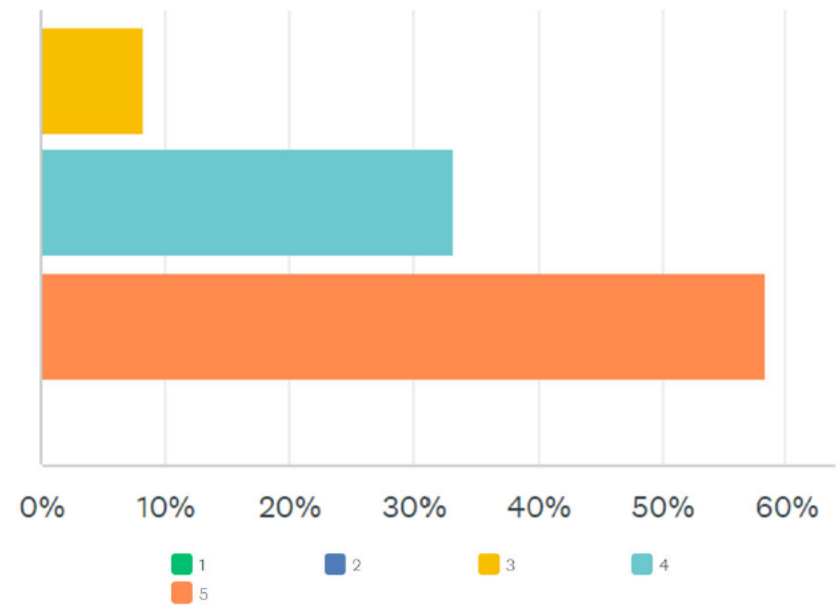


## Staff Communication Prior to Conference

In-Person



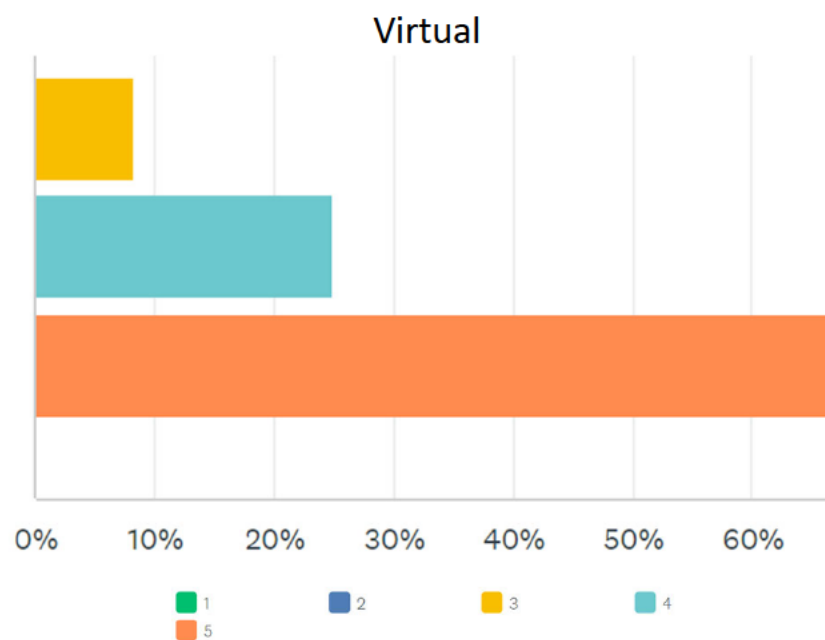
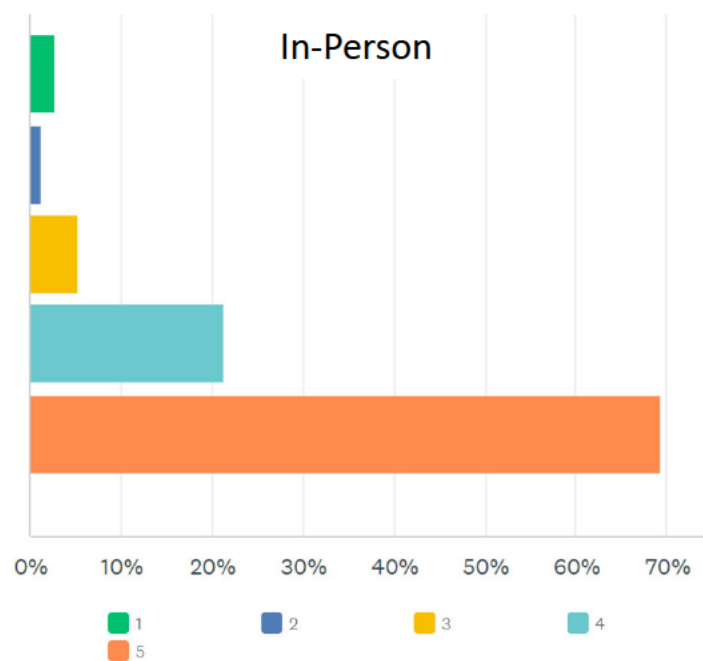
Virtual



# Survey Results



## Satisfaction Registering Using Whova

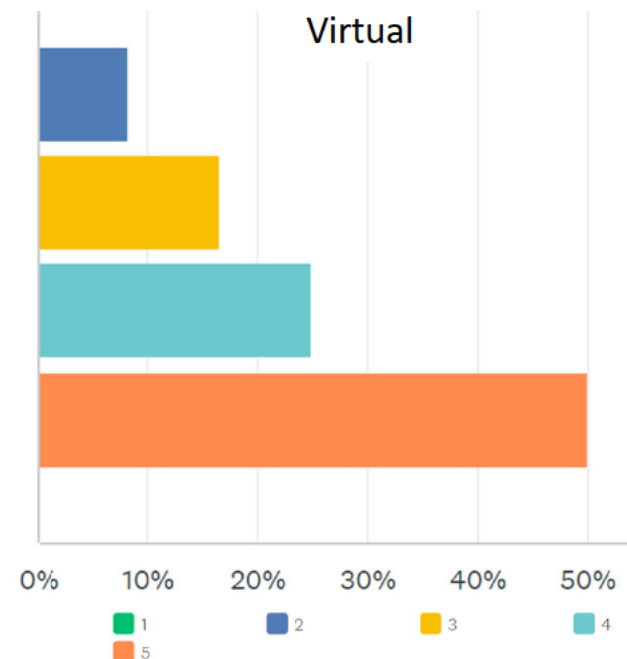
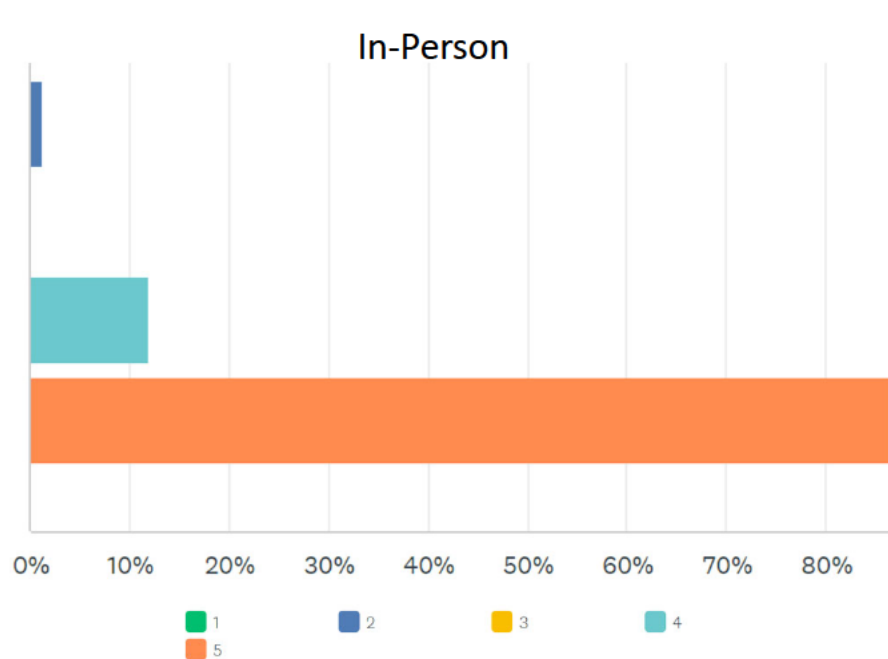




# Survey Results



## Staff Communication and Service During the Conference



# Survey Results – Comments from In-Person



- I really enjoyed the speakers and hope to have more inspiring stories. I also enjoyed networking with other Elected officials. Thank you!
- I think WACO has done a really superb job of communicating with affiliate members and board members
- My only two gripes from the conference was the technical difficulties during the speakers and the last breakfast. I would have liked to see some protein options (bacon/sausage) for the keto/non bread eaters. Other than that, super fun.
- I know we are all responsible adults but a reminder to check our junk mail for the electronic ballot would be awesome as I know myself and several others didn't think to check the junk mail and didn't get an opportunity to vote on officers or proposed legislation.
- This was my first conference and everything was great. I enjoyed the break out sessions especially since they were repeated, allowed an opportunity to attend both sessions.

# Survey Results – Comments from Virtual

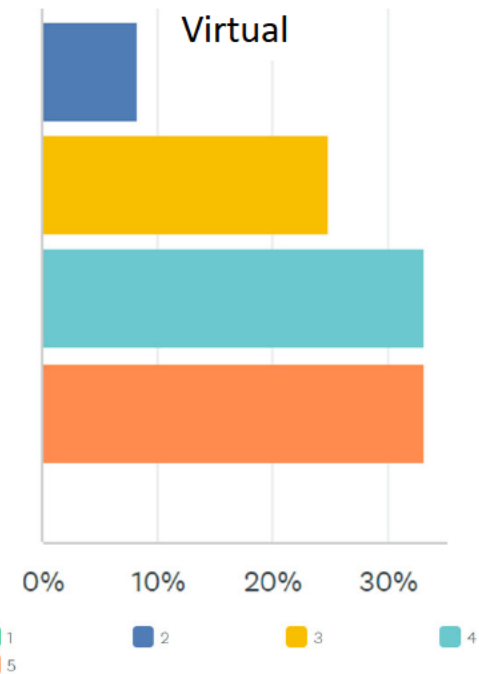
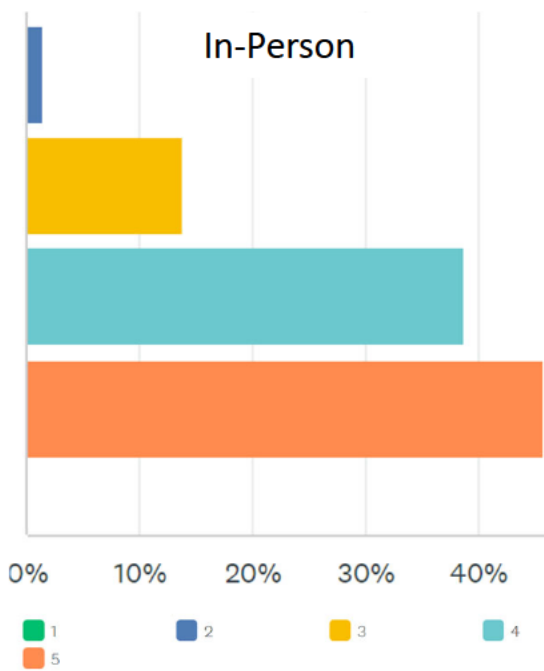


- I did not attend the conference. I was virtual
- The virtual platform was very bumpy. If hybrid continues, may need to invest in professional services.
- I didn't attend all the meetings but some of them were difficult to hear and couldn't hear any of the comments/questions from the audience. If I remember right we couldn't see the final general meeting where the new president (not sure that is the correct title, Adam Kick) was speaking.
- During breakouts, there was no room mic so unable to hear any of the questions.

# Survey Results



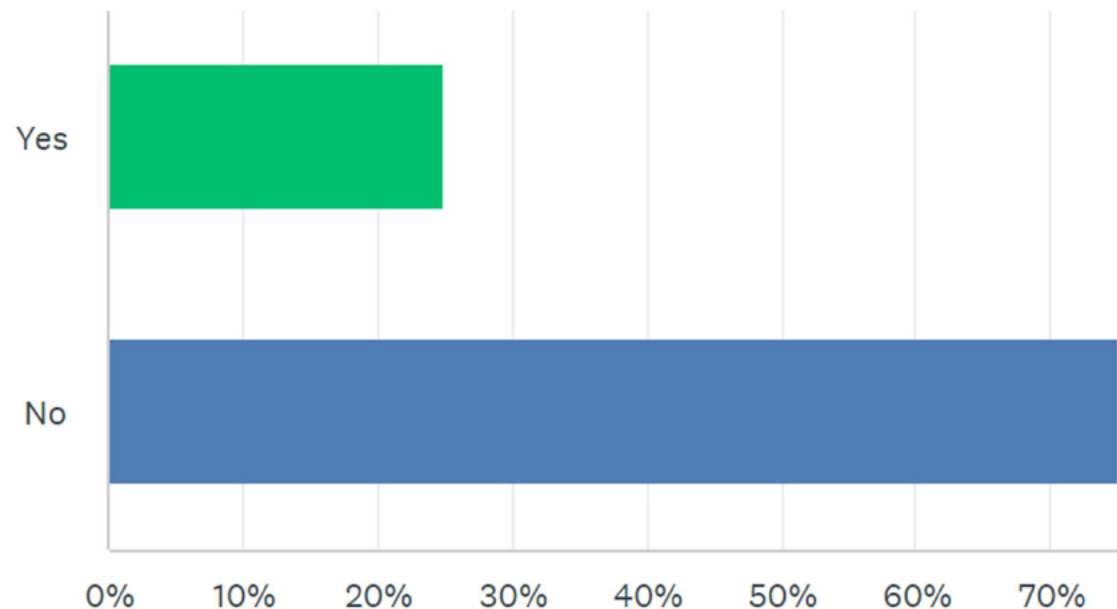
## The Balance Between Affiliate Time, Programing, and Cross-Affiliate Time



# Survey Results – Virtual Attendees



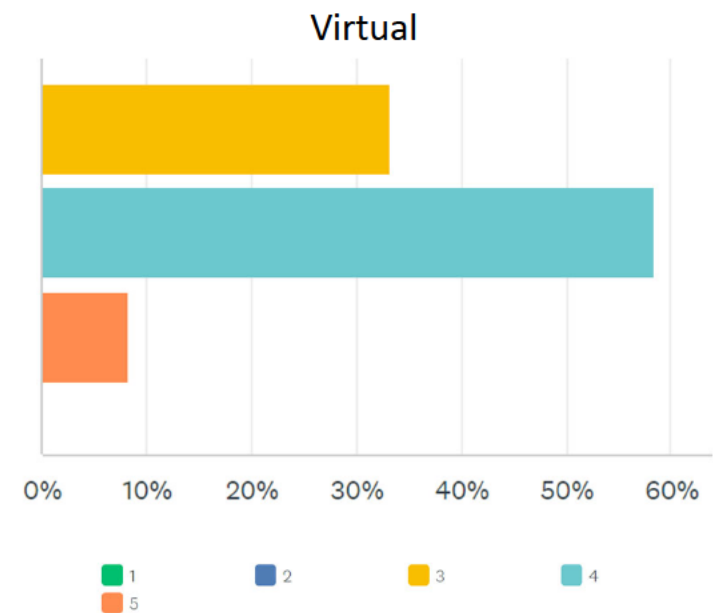
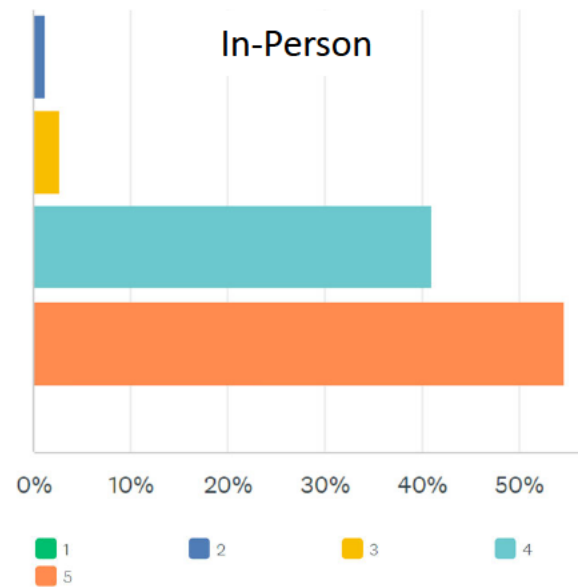
Did you use the APP to interact with other attendees?



# Survey Results



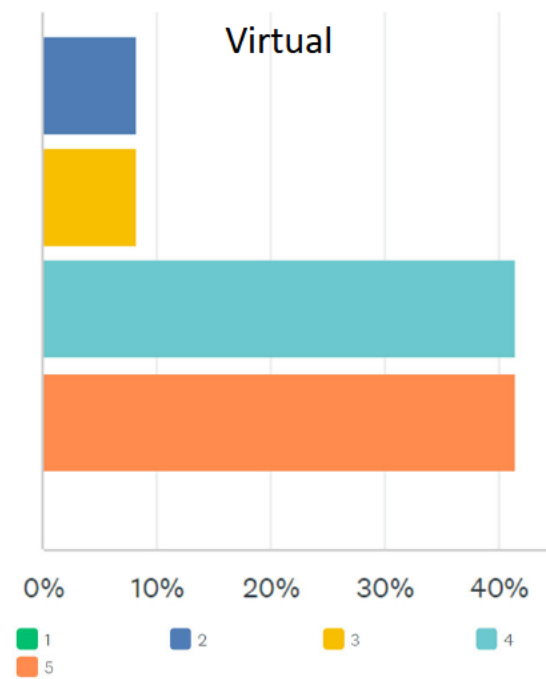
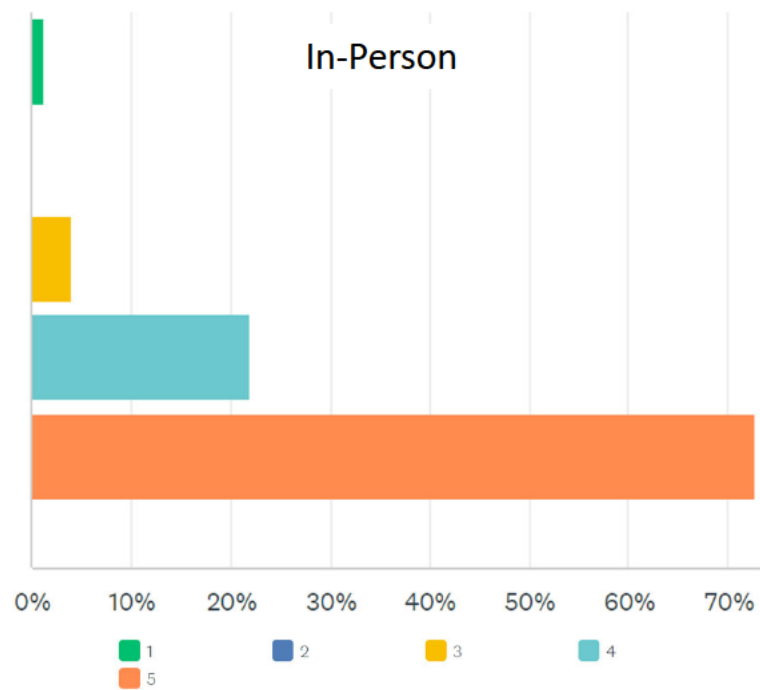
## Overall Experience



# Survey Results



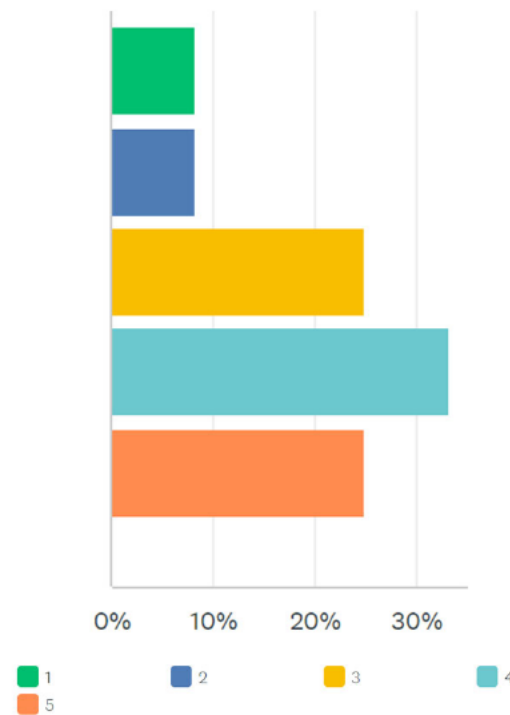
## Likelihood of Attending in 2024



# Survey Results – Virtual Attendees



## Likelihood of Attending Virtually?





**MEMORANDUM**

**DATE:** December 1, 2023

**TO:** WACO Board of Trustees

**FROM:** Amy Cziske, WACO Vice President and Legislative Committee Chair

**SUBJECT:** LEGISLATIVE COMMITTEE REPORT

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

Our committee composition for the 2024 session/interim will be:

- Steven Drew, Thurston County Assessor
- Mary Hall, Thurston 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 2023 WACO Conference membership approved 9 proposals for the 2024 Legislative Session:

- Washington State High-Quality Aerial Imagery Program (Assessors)
- Addressing harassment of elections officials (Auditors)
- Simplifying Voter Change of Address (Auditors)
- Better alignment of duties in dependency case related responsibilities (Clerks)
- Domestic Violence Protection Order Services (Clerks)
- Unclaimed Remains Holding Period (Coroners)
- Access to PTSD Services for Medical Death Investigation and Pathology Staff (Coroners)
- Cost Recovery Fee (Treasurers)
- Second-half property tax payment threshold (Treasurers)

Since the conference, the Washington State Association of County Treasurer's legislative committee has voted to withdraw both of their proposals for further development, leaving 7 remaining proposals. Full description of these proposals was in the Board's September packet and also may be found on the WACO website here - <https://countyofficials.org/232/Legislative-Advocacy>

## **Session Outlook**

The legislature will convene Monday, January 8<sup>th</sup>. The WACO legislative committee will switch from our monthly interim meetings to meeting weekly on Friday afternoons at 1p.m. beginning Friday, January 5<sup>th</sup>.

This year is a short, supplemental budget session lasting only 60 days. The session calendar released by the Legislature has a shorter first cut-off date than is typical. This refers to the date by which policy bills that are not necessary to implement the budget must be voted out of their committee of origin. This signals an attempt to consider fewer bills during a supplemental year, which will make success on bills more of a challenge.

Two of our proposals are bills from last year that feel victim to limited time - harassment of elections officials and alignment of duties in dependency cases. They are well positioned to make it across the finish line during the 2024 session and have strong assurances from sponsors and leadership.

At the December meeting we will have updates on anticipated legislative priorities and other issues that will influence the 2024 session.

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



## Sustainable Policies, Sustainable Counties

Counties provide constitutionally and statutorily directed state services to all of Washington's residents. The Washington Association of County Officials (WACO) is working to secure clear and sustainable policies to provide all 39 counties with the foundation to provide sustainable service levels to every Washingtonian. Our elected county officials provide direct services to citizens in support of their health, safety and financial well-being. The membership of the Washington Association of County Officials (WACO) includes elected county assessors, auditors, clerks, coroners and medical examiners, prosecuting attorneys, sheriffs, treasurers and comparable appointed officials in charter counties.

### HB 1241 – ADDRESSING HARASSMENT OF ELECTIONS OFFICIALS

The last few years have put a sharp focus on the importance of safety for election workers. Election officials have received threats of violence which impacts the ability of local election offices to retain and recruit. This may lead to lack of experience in election procedures, which could threaten free and fair elections. County Auditors are dedicated to working with the legislature to continue strengthening laws protecting election officials. The legislature should send a clear message: harassment is unacceptable, threatens our democracy, and risks safety and peace of mind for election officials and their families.

### HB/SB \_\_\_\_ – 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 is to 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, notification from these sources that a voter has moved out of county triggers inactivation of the voter's record and requires the voter to submit a new registration form for their new address instead of updating their record automatically. We also propose allowing voters to transfer their records between counties via phone call or email, instead of requiring submission of a new voter registration form.

### HB/SB \_\_\_\_ – UNCLAIMED REMAINS HOLDING PERIOD

Current RCW tasks funeral homes with holding unclaimed remains for 90 days. While County Coroners and Medical Examiner offices follow the same guideline, it is unclear in statute if they are required to do so. Additionally, in the last decade and a half since this threshold has been reviewed, technology changes have shortened the period of time needed to identify potential next of kin.

The Washington Association of County Coroners and Medical Examiners (WACME) are joined by all WACO members seeking to clarify the applicability to counties, while shortening the holding period to 30 days to better align with current technology.

Many smaller counties contract with funeral homes for the storage of remains. Often when there are incidents of increased unattended deaths, there is little available storage while remains that have had a complete next of kin search completed sit taking up space. This caused issues during the Covid-19 Pandemic at its height leading to the rental of cold storage trailers to accommodate the increase in deaths.

## **HB/SB \_\_\_\_ - WASHINGTON STATE HIGH-QUALITY AERIAL IMAGERY PROGRAM**

Washington State's Office of Chief Information Officer manages imagery of limited quality, requiring many state agencies, counties, cities, and Tribes to contract for stronger imagery independently at higher costs, while others lack 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 and, to all small and large government units across the state.

A 2022 study charged by the legislature surveyed 435 users of aerial imagery from 34 counties, 61 municipalities, 16 special purpose districts, 6 school districts, 26 tribal governments and numerous state agencies. The study recommends the legislature proceed with funding and implementation of the High-quality Statewide Aerial Imagery Program described in the report.

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. 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."

## **DOMESTIC VIOLENCE PROTECTION ORDER SERVICES**

The process for filing a domestic violence protection order (DVPO) is difficult to understand by many victims working with the system and may be experiencing trauma and confusion. County Clerks, by law, cannot provide legal advice – leaving many at their counter frustrated and confused.

The Washington Association of County Clerks (WSACC) are joined by all WACO members in supporting increased support services and funding for victims navigating this difficult system.

A one size fits all solution will not work for all counties. Support may range from technology, to facilities, to pass through funds to on-board a non-profit navigator position just to name a few.

## **HB/SB \_\_\_\_ - ACCESS TO PTSD SERVICES FOR MEDICAL DEATH INVESTIGATION AND PATHOLOGY STAFF**

Current RCW defines certain mental health or disability conditions as an occupational disease for firefighters, law enforcement, and nurses. Every day, County Coroner and Medical Examiner investigation and pathology staff work on the very same cases that help trigger PTSD related conditions, yet these staff are not afforded the same occupational protections as their peers in the field.

The Washington Association of County Coroners and Medical Examiners (WACME) are joined by all WACO members in supporting Coroner/ME investigative and pathology staff to be able to access the same occupational services as their colleagues in the field to help prevent burn out, compounded mental health issues, and ongoing effects of PTSD.

## **HB 1205 - BETTER ALIGNMENT OF DUTIES IN DEPENDENCY CASES**

Nearly 30 years ago the state removed the responsibility for dependency and termination of parent-child relationship from counties to allow for greater coordination of services and standardization across the State of Washington. In doing so the state took over all but one aspect of dependency actions - publication notification. This created a system in which counties carry the cost of publication, and are now divorced of the actions which they are posting notice for; leading to opportunity for errors in notification in an otherwise unified dependency system.

County Clerks seek legislation better aligning dependency case announcements with the dependency process by directing the State to perform the publication of notice of uncontacted parents in dependency and parental rights termination matters in all courts, as it currently does in some counties by agreement.



**WWW.COUNTYOFFICIALS.ORG**

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

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



**MEMORANDUM**

**DATE:** December 1, 2023

**TO:** WACO Board of Trustees

**FROM:** Jennifer Wallace, Executive Director

**SUBJECT:** EXECUTIVE DIRECTOR REPORT

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**2023-2027 Strategic Plan Status**

Attached is an updated progress report on the Board's Strategic Plan work plan. As this marks the end of the first year of our five-year plan, I will present highlights in terms of key accomplishments and barriers to progress at this point in time.

**WACO Assistance to WSACA/DOR Education / Training**

For many years, Washington State Department of Revenue (DOR) has provided logistical support (registration, fee collection, marketing) to the Washington State Association of County Assessors (WSACA) for training required in RCW and provided by DOR, along with required trainings provided by national associations. The Attorney General's Office recently ruled that DOR cease this support, providing only provision of the training / education itself, not the logistical support. WACO has met with WSACA and is gearing up to support the WSACA education committee in ensuring a seamless transition to cooperatively supporting provision of these trainings. WACO will host the registration platform and collection of fees. WACO already advertises upcoming available affiliate training, so this will be a continuation of current practice.

**Washington Counties Building**

Homeless encampments on WCB property continue to be an issue. Most recently there have been multiple occurrences of tents pitched directly in front of the downstairs entrance to the building. Building funds are being utilized to install additional physical deterrents.

**IT Contractor**

WACO and WSAC issued an RFP seeking IT providers to compete with our current contract with Pacific Automation. We anticipate a change in providers with a desired outcome of improved customer service and cost.

### **State Audit by Washington State Auditor's Office (SAO)**

Every three years WACO is required (RCW 36.47.060) to submit to an accountability audit by the SAO. It differs from our internal financial audit as its focus is the organization's integrity with statute, administrative rules and our own policy / operating procedures. SAO launched our current audit in mid-November, and we anticipate its completion by mid-January. Tiffin and I will be meeting with the SAO staff conducting the audit on a weekly basis and devoting necessary time to producing required responses and evidence.

**RECOMMENDED ACTION:** WACO Board will receive and may discuss and ask questions regarding the report.



# WACO 2023-2027 Strategic Plan Implementation



## **2023 Year-End Major Accomplishments**

- Three successful priority bills and two budget provisos in the 2023 legislative session
- 2023 Day on Hill – record attendance
- 2023 conference – record attendance and levels of vendor and sponsor participation and revenue; record stakeholder buy-in/perceived conference value with \$17,150/\$30,000 exhibitor and \$11,750/\$21,750 sponsorship for 2024 conference committed before December 2023.
- WACO trainings / education
  - Effective Delegation
  - Electronic Records Best Practices
  - Basic Accounting and Budget Management
  - Outside Legal Council
  - Funding for Staff
  - Recruitment and Retention
  - Elected County Officials Ethics
  - Working with Commissioners
  - Investing 101: For Small Counties / New County Treasurers
  - Strengthening Prosecutor Recruitment and Retention
- WACO “Packed Lunch” Topics
  - Uniform Unclaimed Property Act (January)
  - Goal Setting Strategies (February)
  - Managing Stress, Time, and Energy for Leaders (March)
  - Legislative Update (April)
  - Blake Update (May)
  - Public Records Act Updates/Refresher (June)
  - Making the Most of the Interim (July)
  - Cultivating Community in the Workplace through Wellness (August)
  - Economic & Revenue Forecast (October)
  - State Auditor’s Office – Center for Government Innovation (November)
  - Prioritization When You Have Too Many Priorities (December)
- Consolidated / simplified management and oversight of WACO funds while enhancing return on investment



- Individual-member outreach resulting in new levels of member response and highly positive feedback
- WACO staff courthouse visits with members in 13 counties
- WACO ambassador Wilco the Wise Owl visited 5 counties and featured information on member operations on social media
- Completed clean independent financial audit
- Annual survey of WACO membership indicated positive views on policy change in county reimbursement incorporating conference registration and CPI-based increases.



Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

## DECEMBER 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” Thus far not tremendous interest in necessary investments of time and potentially fees for forecasting expertise
Establish and maintain a long-term cross-affiliate legislative agenda anticipating future cross affiliate policy issues.	Annually - ongoing		Postponed from Board retreat onto Spring or Summer 2024 – potential agenda item for next President
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		Held during breakfast at conference – distracting – will considering different time in conjunction with conference next year
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

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

Per Legislative Action Plan – take advantage of fall committee meetings	Annually September - November		Attending Dec cmttee meetings; meeting with legislators. Worked in staff on resources related to a committee meeting on special purpose district elections
Affiliate proposals for WACO priority legislation	Annually August 29-September 26		Timeline set and communicated to affiliates
Per Legislative Action Plan - Legislative session advocacy and support / WACO Day on the Hill	Annually January – March/April		Encouraging / supporting member outreach to legislators during interim; trying new Day on Hill model – key legislators invited to meet with full group in Columbia Room. Will also arrange individual appointments and strategic meetings related to WACO priorities

#### 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.

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

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		<p>2023/24 trainings -</p> <ul style="list-style-type: none"> <li>• Uniform Unclaimed Property Act</li> <li>• Effective Delegation</li> <li>• Managing Stress, Time &amp; Energy for Leaders</li> <li>• Electronic Records Best Practices</li> <li>• Basic Accounting and Budget Management</li> <li>• Outside Legal Council</li> <li>• Funding for Staff</li> <li>• Recruitment and Retention</li> <li>• Elected County Officials Ethics</li> <li>• Working with Commissioners</li> </ul> <p>Trainings scheduled/pending-scheduling for 2023-2024</p> <ul style="list-style-type: none"> <li>• Legal Representation for Elected Officials (11/29/23 presented by Greg Banks, Island County Prosecutor)</li> <li>• Working with Labor (currently being developed by Maria Apointe)</li> <li>• RFP/RFQ Best Practices and How To (to be presented by MRSC in early 2024)</li> <li>• Managing and Improving Employee Morale and Wellness (pending speaker selection)</li> </ul>

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

			<ul style="list-style-type: none"> <li>Effective Performance Measures (pending speaker selection)</li> </ul>
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 gatherings. 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 and contracting models for fee-for-service; Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	Spring / summer 26 for 2026 annual conference roll-out		

#### Supporting documents –

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

## 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			Board discussion March 24
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, Enterprise Car Rental, 3M products for Sheriffs) at cost savings and convenience to members	Launch Spring 2023		Lacking staff time to launch this – working on inclusion in work plan
Executive Officers and staff develop potential cost and contracting models for fee-for-service; coordinate with education committee development of expanded training and technical	April 2026 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25		

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

assistance. Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	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 for 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		JW individual meetings ongoing Working with WSAC on gathering of all organizations / agencies that provide training / education to counties – discuss upcoming plans, coordination and economy of scale
WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom		Hosted breakfast at WACO Conference – future consideration of different time slot / breakfast not good timing
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization	2024		Polling?

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

communication and outreach. Consider contracting with polling firm			
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#### 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 into 2024. Being more deliberate on linkages between packed lunch, social media, CHJ and other trainings
Provide Board strengthened member outreach methods and resources for assessing varying needs in category counties	As part of TAL plan		
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.

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.



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		Ongoing
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#### 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 develop an external distribution plan for viewing beyond the WACO website	2023		KYCO Treasurers completed and posted on website; Prosecutors completed Nov 23; final, Sheriffs KYCO underway
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 – need another round of push on Wilco visits

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

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.

#### Enhancement Strategy – Financial Sustainability

Desired Outcome: WACO's finances are stable and adequate

Status Key: Blank = not started; Blue = in progress; Red = late / stalled; Green = completed / recurring completed for this year.

**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:** December 1, 2023

**TO:** WACO Board of Trustees

**FROM:** Timothy Grisham, Deputy Director

**SUBJECT:** DEPUTY DIRECTOR REPORT

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**BACKGROUND INFORMATION:***WEBSITE*

Work on a refresh to the Treasurers (WSACT) section of the [countyofficials.org](http://countyofficials.org) website, which also contains the [wsact.org](http://wsact.org) website, has begun. As of the date of this memo WACO staff have met with the WSACT Website Committee three times to prepare for the update. Updates being discussed include storage, navigation and usage changes; better implementation of the “town hall” module; and more. The project scope is 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 Prosecutor.” The three-minute video is the sixth in the series of Know Your County Officials videos that explains the role and responsibilities of county officials.

Currently staff is working on the seventh video in collaboration with the Sheriffs with the hope that it can be wrapped by year’s end.

*COMMUNICATIONS ANALYTICS*

We continue to see a decrease in reach for Twitter (now called “X”). 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. This points to an increase in utilization, as well as repeat viewership.

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





## MEMORANDUM

**DATE:** December 1, 2023

**TO:** WACO Board of Trustees

**FROM:** Tiffin Moreno, Finance & Administration Manager

**SUBJECT:** FINANCIAL REPORTS AS OF November 30, 2023

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**SUMMARY:** The following bank statement ending balances are true as of November 30, 2023

Institution	Account ID	Total Statement Balances	Notes
<b>Key Bank</b>		\$806,061.48	
	Ckg #6577	\$794,074.02	Checking
	Ckg #9986	\$11,987.46	Donor Reserve – Scholarship Acct
<b>Seattle Bank</b>	Certificate #6516	\$171,006.39	Matures 11/14/24 (3.80%)
Total Cash on Hand:		\$977,067.87	
Total Reserve:		\$499,700.00	
Total Operating:		\$317,836.36	
Total Designated/Capital Funds:		\$138,485.80	
Total Unexpended Funds:		\$4,957.85	
Total Networking Funds:		\$4,100.40	
Total Scholarship Funds:		\$11,987.46	

**RECOMMENDED ACTION:** The Board will receive, may discuss, and ask questions regarding the report.

## Assets

WACO COMBINED FUNDS BALANCE SHEET			Operating - Unrestricted	Unexpended - Board Unrestricted	Operating Reserve - Board Restricted	Capital: Building Maint Reserve	Capital: Tech & Equip Replacement (T&E)	WACO Scholarship Fund (WACOSF)	Networking Activities Fund	Designated: Conference - NEO	Designated: Prof Fee - SAO_Legal_etc	Total
Oct-23												
Assets												
Current Assets												
Operating Cash & Equivalents												
Checking: Key Bank - Operat ng Acct 48206577	1010	371,315.35	4,957.85	431,408.95	100,579.61	8,998.78	0.00	4,100.40	6,141.09	22,766.32	950,268.35	
INACTIVE - MM: Key Bank - Acct 47183003706	1015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INACTIVE - MM: Key Bank - UnDes gnated Acct 47183004092	1016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
INACTIVE - 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	
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	0.00	11,840.75	0.00	0.00	0.00	11,840.75	
INACTIVE - Ckg: Key Bank - Networking - Acct 471481009911	1070	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash (Deposits in Transit)	1090	0.00	0.00	(95,272.72)	0.00	0.00	0.00	0.00	0.00	0.00	(95,272.72)	
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	
Total Operating Cash & Equivalents		371,315.35	4,957.85	336,136.23	100,579.61	8,998.78	11,840.75	4,100.40	6,141.09	22,766.32	866,836.38	
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	
INACTIVE - CD: Alaska FCU - Acct 3832	1030	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CD: Seattle Bank - Acct 60296516	1031	5,812.61	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	0.00	169,376.38	
INACTIVE - CD: Seattle Bank - Acct 60303215	1031-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INACTIVE - SVG: TwinStar - Acct 52540300	1035	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INACTIVE - CD: Twin Star - CD 525403 S40	1035-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INACTIVE - CD: 1st Security Bank - Acct 06091	1040	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INACTIVE - 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	
INACTIVE - SVG: 1st Security Bank - Acct 5151814500	1040-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INACTIVE - CKG: 1st Security Bank - Acct 5151814510	1040-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Board Reserve Cash Funds		5,812.61	0.00	163,563.77	0.00	0.00	0.00	0.00	0.00	0.00	169,376.38	
Accounts Receivable												
Accounts Receivable	1200	38,446.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,446.85	
Total Accounts Receivable		38,446.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,446.85	
Accounts Receivable - M sc												
AR Miscellaneous	1250	20,500.00	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	
WAPA/WAPA SEP Pass-through	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
Clearing Temporary Account	2520	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	
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	
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	
Total Accounts Receivable - Misc		20,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00	
Prepa ds												
Prepays	1280	14,296.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,296.11	
Total Prepays		14,296.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,296.11	
Total Current Assets		450,370.92	4,957.85	499,700.00	100,579.61	8,998.78	11,840.75	4,100.40	6,141.09	22,766.32	1,109,455.72	
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	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	45,762.83	
Accumulated Depreciation												
Accumulated Depreciation	1450	(31,002.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(31,002.55)	
Total Accumulated Depreciation		(31,002.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(31,002.55)	
Total Fixed Assets		14,760.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,760.28	
Other Assets												
WCB Partnership												
WA Counties Building Partnership	1500	138,177.92	0.00	0.00	5,420.39	0.00	0.00	0.00	0.00	0.00	143,598.31	
Total WCB Partnership		138,177.92	0.00	0.00	5,420.39	0.00	0.00	0.00	0.00	0.00	143,598.31	
Total Other Assets		138,177.92	0.00	0.00	5,420.39	0.00	0.00	0.00	0.00	0.00	143,598.31	
Total Assets		603,309.12	4,957.85	499,700.00	106,000.00	8,998.78	11,840.75	4,100.40	6,141.09	22,766.32	1,267,814.31	
Liabilities and Net Assets												
Liabilities												
Accounts Payable												
Accounts Payable	2000	5,030.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,030.51	
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	
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	
Contracts Payable/Receivable	2510	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Accounts Payable		5,030.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,030.51	
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	
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	
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	
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	
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	
Payroll - Accrued Vacation Payable	2190	76,533.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,533.94	

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	227.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.90
Total Accrued Payroll Liabilities		97,406.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,406.18
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		102,436.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,436.69
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	304,227.88	0.00	0.00	0.00	0.00	(2,350.18)	0.00	0.00	0.00	301,877.70
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		256,852.88	0.00	0.00	10,000.00	7,500.00	(2,350.18)	0.00	7,875.00	22,000.00	301,877.70
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	18,791.09	0.00	0.00	0.00	18,616.76
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	18,791.09	4,100.40	0.00	0.00	22,717.16
Current Year Excess (Deficit)		191,103.86	0.00	(300.00)	0.00	0.00	(4,600.16)	0.00	6,350.76	0.00	192,554.46
Total Net Assets		487,782.41	4,957.85	499,700.00	106,000.00	8,998.78	11,840.75	4,100.40	6,141.09	22,766.32	1,152,287.60
Total Liabilities and Net Assets		590,219.10	4,957.85	499,700.00	106,000.00	8,998.78	11,840.75	4,100.40	6,141.09	22,766.32	1,254,724.29



## YTD Oct 2023

## Members Assessments

Members Assessments											
Membership Income - County Reimbursements	4000	0.00	1,001,034.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	0.00	(204 150.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		0.00	796,884.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracts											
Contract Rev - DSHS	4100	0.00	991.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		0.00	991.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conferences											
Newly Elected Officers Conf Reg Rev - Attendee Every 4 Yrs	4150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,350.76	0.00	0.00
Annual Conf Registration Rev - Attendee	4200	0.00	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conference Rev - All Elected Members	4201	0.00	103,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	0.00	26,051.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Sponsorships	4220	0.00	25 950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		0.00	157,601.00	0.00	0.00	0.00	0.00	0.00	6,350.76	0.00	0.00
Rental Receipts											
Rental Income - WAPA	4600	0.00	23,780.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		0.00	23,780.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous											
Interest Income	4800	0.00	9,037.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	0.00	3,975.64	0.00	0.00	0.00	0.00	384.91	0.00	0.00	0.00
Total Miscellaneous		0.00	13,013.08	0.00	0.00	0.00	0.00	384.91	0.00	0.00	0.00
Scholarship											
Donations - Scholarship	4902	0.00	0.00	0.00	0.00	0.00	0.00	4,575.65	0.00	0.00	0.00
Total Scholarship		0.00	0.00	0.00	0.00	0.00	0.00	4 575.65	0.00	0.00	0.00
Total Revenue		0.00	992,269.83	0.00	0.00	0.00	0.00	4,960.56	6,350.76	0.00	0.00
Expense											
Salaries, Taxes, Benefits											
Salaries & Wages	5000	0.00	365,327.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Accrued Vacation at Year End	5005	0.00	11,076.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Health Insurance	5110	0.00	64,780.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - HRA Contributions	5121	0.00	11,704.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Retirement	5130	0.00	28,230.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - FICA (SS & MC)	5210	0.00	28,778.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Labor & Industries (Workers Comp)	5240	0.00	842.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Paid Family Medical Leave	5241	0.00	200.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Taxes, Benefits		0.00	510,940.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conferences											
Annual Conf - Facility/Equip Rental	6500	0.00	14,862.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Food/Catering	6510	0.00	39,412.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Outgoing President's Reception	6511	0.00	7,448.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Facilitators/Speakers/Trainers	6520	0.00	13,402.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Entertainment	6521	0.00	3,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Reg Platform/Processing Fees	6530	0.00	3,799.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Supplies/Printing/Staff/Lodging	6540	0.00	2,825.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conference Awards & Recognition	6545	0.00	776.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		0.00	85,795.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Conference Education											

Summer Ed/Training Exp - Members	6600	0.00	515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Conference Education		0.00	515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Fees											
Prof Fees - Acctg and Annual Audit	8100	0.00	10,384.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Professional Fees		0.00	10,384.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Advocacy											
Legislative/Advocacy - Contract Reps	8110	0.00	68,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legislative Session Support - WACO Day on the Hill	8111	0.00	3,396.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legislative Advocacy		0.00	71,396.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - General											
Office - Supplies/Printing/Software/Software Renewals	6000	0.00	119.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Supplies	6000-1	0.00	1,973.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Printing/Publications	6000-2	0.00	478.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Software/Subscripts/Renewals	6000-3	0.00	3,455.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	0.00	76,685.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	0.00	3,402.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	0.00	591.74	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - License Fees and Permits	7400	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Property Taxes	7900	0.00	171.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - DOR / OLY B&O Taxes	7900-1	0.00	5.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Miscellaneous Exp	8900	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		0.00	88,103.07	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Communications											
Office - Technology & Communication	7100	0.00	6,955.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		0.00	6,955.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Outreach											
Membership Outreach	8000	0.00	5,266.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Outreach		0.00	5,266.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance											
Office - Insurance - WACO	7800	0.00	4,098.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		0.00	4,098.00	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	0.00	12,612.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Contg Ed/Training/Travel	8550	0.00	6,777.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		0.00	19,389.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions											
Office - Memberships & Subscriptions	7410	0.00	4,016.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Memberships & Subscriptions		0.00	4,016.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scholarship											
Scholarship Awards Paid Out	8400	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00
Scholarship Misc Expenses	8401	0.00	0.00	0.00	0.00	0.00	0.00	560.72	0.00	0.00	0.00
Total Scholarship		0.00	0.00	0.00	0.00	0.00	0.00	9,560.72	0.00	0.00	0.00
Total Expense		0.00	806,861.70	0.00	300.00	0.00	0.00	9,560.72	0.00	0.00	0.00
Depreciable Assets/Trx Funds											
Trx To/From Funds											
Interfund Balances / Transfers	1901	0.00	102,147.72	0.00	0.00	0.00	0.00	0.00	(1,875.00)	(5,000.00)	0.00
Total Trx To/From Funds		0.00	102,147.72	0.00	0.00	0.00	0.00	0.00	(1,875.00)	(5,000.00)	0.00
Total Depreciable Assets/Trx Funds		0.00	102,147.72	0.00	0.00	0.00	0.00	0.00	(1,875.00)	(5,000.00)	0.00
Excess (Deficit)		0.00	83,260.41	0.00	(300.00)	0.00	0.00	(4,600.16)	8,225.76	5,000.00	0.00

**Washington Association of County Officials**  
Aged Payables by Invoice Date - 00 Aged Payables-Monthly  
Aging Date - 10/31/2023  
10 - Operating - Unrestricted  
From 10/1/2023 Through 10/31/2023

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
Prada S	Stacie Prada	EFT 2023 09 Conf SP	11/5/2023	0.00	0.00	130.69	0.00	0.00	130.69
Total Prada S	Stacie Prada			0.00	0.00	130.69	0.00	0.00	130.69
Wallace J	Jennifer Wallace	EFT 2023 10 JW	11/15/2023	0.00	42.00	0.00	0.00	0.00	42.00
Total Wallace J	Jennifer Wallace			0.00	42.00	0.00	0.00	0.00	42.00
WSAC	WSAC	EFT WACO 3Q 2023 01	7/11/2023	0.00	0.00	0.00	0.00	149.97	149.97
		EFT WACO 3Q 2023 02	7/11/2023	0.00	0.00	0.00	0.00	114.13	114.13
		EFT WACO 3Q 2023 03	8/11/2023	0.00	0.00	0.00	0.00	114.13	114.13
		EFT WACO 3Q 2023 04	8/11/2023	0.00	0.00	0.00	0.00	149.97	149.97
		EFT WACO 3Q 2023 05	9/11/2023	0.00	0.00	149.97	0.00	0.00	149.97
		EFT WACO 3Q 2023 06	9/11/2023	0.00	0.00	81.53	0.00	0.00	81.53
Total WSAC	WSAC			0.00	0.00	231.50	0.00	528.20	759.70
		Total 10 - Operating - Unrestricted		0.00	42.00	362.19	0.00	528.20	932.39
Report Total				0.00	42.00	362.19	0.00	528.20	932.39

**Washington Association of County Officials**

Aged Receivables by Invoice Date

Aging Date - 2/28/2022

10 - Operating - Unrestricted

From 10/1/2023 Through 10/31/2023

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
Ferry County	23-Q4-007	10/1/2023	1,324.50	0.00	0.00	0.00	0.00	1,324.50
Franklin County	23-Q4-008	10/1/2023	4,266.25	0.00	0.00	0.00	0.00	4,266.25
Garfield County	23-Q4-009	10/1/2023	1,170.75	0.00	0.00	0.00	0.00	1,170.75
Lewis County	23-Q4-016	10/1/2023	3,763.50	0.00	0.00	0.00	0.00	3,763.50
Spokane County	23-Q4-025	10/1/2023	18,128.00	0.00	0.00	0.00	0.00	18,128.00
Yakima County	23-Q4-032	10/1/2023	9,190.50	0.00	0.00	0.00	0.00	9,190.50
	Total 10 - Operating - Unrestricted		37,843.50	0.00	0.00	0.00	0.00	37,843.50
Report Total			37,843.50	0.00	0.00	0.00	0.00	37,843.50

## 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	Aug-23	Sep-23	Oct-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	248,272	221,461	132,590	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual		

CASH RECEIPTS												
Membership Assessments		438,446	0	0	170,899	0	0	200,411	0	0	200,470	1,010,225
Wapa Allocations		-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-20,415	-204,150
Contracts / Rental		2,463	2,533	2,463	2,463	2,628	2,513	0	0	2,441	2,378	19,882
Interest, other income		879	2,012	766	561	2,994	187	0	0	341	3,034	10,773
Conferences		73,571	0	0	30,571	400	9,400	0	0	10,850	1	124,793
<b>TOTAL CASH RECEIPTS</b>		<b>494,943</b>	<b>-15,870</b>	<b>-17,186</b>	<b>184,079</b>	<b>-14,394</b>	<b>-8,315</b>	<b>0</b>	<b>-20,415</b>	<b>-6,784</b>	<b>185,467</b>	<b>961,522</b>
<b>Total cash available</b>	<b>159,802</b>	<b>560,084</b>	<b>466,293</b>	<b>370,790</b>	<b>481,490</b>	<b>399,517</b>	<b>324,235</b>	<b>254,832</b>	<b>227,857</b>	<b>214,677</b>	<b>318,058</b>	

CASH PAID OUT												
Salaries / Benefits		54,144	50,932	52,535	44,389	47,657	47,821	0	0	54,029	45,660	397,167
Conferences		0	0	0	3,799	31	2,359	0	0	7,340	63,420	76,949
Education		515	0	0	0	0	0	0	0	0	0	515
Professional Fees		100	89	664	2,000	0	664	0	0	318	3,838	7,672
Legislative		13,258	10,000	6,000	6,000	6,139	6,000	6,000	6,000	6,000	6,000	71,397
Operations		8,670	8,670	8,761	8,864	8,989	8,964	0	0	8,796	8,619	70,333
Communications		515	515	1,048	526	526	526	0	0	526	376	4,558
Outreach		0	0	734	604	1,568	2,311	0	0	12	0	5,229
Insurance - Business		380	400	396	546	396	396	396	396	396	396	4,098
Travel - Board/Staff		0	160	3,045	655	1,464	198	0	0	4,505	1,712	11,738
Memberships/Subscriptions		339	677	197	197	197	164	164	0	164	1,753	3,852
Other expenses												0
Miscellaneous												0
<b>SUBTOTAL</b>		<b>77,921</b>	<b>71,442</b>	<b>73,379</b>	<b>67,580</b>	<b>66,967</b>	<b>69,403</b>	<b>6,560</b>	<b>6,396</b>	<b>82,086</b>	<b>131,775</b>	<b>653,509</b>
Equip Purch / WCB Cap improv												0
<b>TOTAL CASH PAID OUT</b>		<b>77,921</b>	<b>71,442</b>	<b>73,379</b>	<b>67,580</b>	<b>66,967</b>	<b>69,403</b>	<b>6,560</b>	<b>6,396</b>	<b>82,086</b>	<b>131,775</b>	<b>653,509</b>
<b>Subtotal Cash on hand (end of month)</b>	<b>159,802</b>	<b>482,163</b>	<b>394,851</b>	<b>297,412</b>	<b>413,910</b>	<b>332,550</b>	<b>254,832</b>	<b>248,272</b>	<b>221,461</b>	<b>132,590</b>	<b>186,283</b>	

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	0	0	0	
Available Cash for Next Month	65,141	482,163	387,976	297,412	413,910	332,550	254,832	248,272	221,461	132,590	186,283	



# Washington Association of COUNTY OFFICIALS

2023 YE Projection as of  
10/31/23

OPERATING FUND #10 - ONLY

GL

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

										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	8/1/2023 - 8/31/2023	9/1/2023 - 9/30/2023	10/1/2023 - 10/31/2023	ACTUAL SO	2023 APPROVED	VARIANCE TO		
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FAR	BUDGET	BUDGET	NOTES	
										(RED) = Deficit				WACO OPERATES ON A ZERO BASED BUDGET
										0.00				
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0		
438,445.75			170,898.75				200,411.00			200,469.50	1,010,225.00	1,010,224	1	
(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(20,415.00)	(204,150.00)	(244,979)		40,829	
418,030.75	(20,415.00)	(20,415.00)	150,483.75	(20,415.00)	(20,415.00)		179,996.00	(20,415.00)	(20,415.00)	180,054.50	806,075.00	765,245	40,830	
85.00	155.00	85.00	85.00	250.00	135.00	162.50	56.25	62.50		1,076.25	1,800	(724)	contract expires 6.30.2025	
										0.00	10,000	(10,000)		
85.00	155.00	85.00	85.00	250.00	135.00	162.50	56.25	62.50	0.00	1,076.25	11,800	(10,724)		
73,570.75			29,570.75	400.00	400.00	1,600.00				2,400.00	4,875	(2,475)		
			1,000.00			58.50				103,200.00	103,200	0	0	
					5,000.00	9,300.00	3,900.00	6,850.00	1.00	26,051.00	30,000	(3,949)		
					4,000.00	10,000.00	7,950.00	4,000.00		25,950.00	15,000	10,950		
73,570.75	0.00	0.00	30,570.75	400.00	9,400.00	20,958.50	11,850.00	10,850.00	1.00	157,601.00	153,075	4,526		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000	(4,000)		
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000	(4,000)		
2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	23,780.00	28,536	(4,756)		
2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	23,780.00	28,536	(4,756)		
239.89	1,685.10	111.97	233.97	1,684.98	186.55	329.34	1,671.30	340.60	2,553.74	9,037.44	4,553	4,484		
638.81	327.14	654.26	327.14	1,308.52			239.92		479.85	3,975.64	2,400	1,576		
878.70	2,012.24	766.23	561.11	2,993.50	186.55	329.34	1,911.22	340.60	3,033.59	13,013.08	6,953	6,060		
494,943.20	(15,869.76)	(17,185.77)	184,078.61	(14,393.50)	(8,315.45)	203,824.34	(4,219.53)	(6,783.90)	185,467.09	1,001,545.33	969,609	31,936		



# Washington Association of COUNTY OFFICIALS

## 2023 YE Projection as of 10/31/23

OPERATING FUND #10 - ONLY

GL

### 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 - 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
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
Awards & Recognition	6545
Total Conference	

##### Non-Conference Education

Summer Education/Training - Members	6600
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
Legislative Sessions Support Waco Day Hill	8111
Legislative Sessions Support/Admin	8120
Total Legislative Advocacy	

										TOTAL 2023	2023 APPROVED	VARIANCE TO	NOTES
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	8/1/2023 - 8/31/2023	9/1/2023 - 9/30/2023	10/1/2023 - 10/31/2023	ACTUAL	BUDGET	BUDGET	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FAR		(RED) = Deficit	WACO OPERATES ON A ZERO BASED BUDGET
										11,076.70	24,000	12,923	Accruing more vacation then being taken
5,783.26	3,167.66	3,910.54	(3,165.42)	(333.00)	(184.41)	9,984.00	(2,919.00)	1,050.05	(6,216.98)	137,138.00	149,448	12,310	
12,775.00	12,775.00	12,775.00	12,775.00	12,775.00	12,775.00	15,122.00	15,122.00	15,122.00	15,122.00	108,966.00	117,696	8,730	
10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	10,173.00	11,982.00	11,982.00	11,982.00	11,982.00	59,480.00	71,534	12,054	
5,766.00	5,766.00	5,766.00	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	59,743.08	71,534	11,791	
5,767.54	5,767.54	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	6,026.00	376,403.78	434,212	57,808	
40,264.80	37,649.20	38,650.54	31,834.58	34,667.00	34,815.59	49,140.00	36,237.00	40,206.05	32,939.02	64,780.80	80,220	15,439	
6,325.06	6,325.06	6,776.92	6,478.08	6,485.28	6,478.08	6,478.08	6,478.08	6,478.08	6,478.08	11,704.40	14,340	2,636	
1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	1,170.44	28,230.07	30,776	2,546	
3,019.75	2,823.58	2,898.80	2,387.60	2,600.01	2,611.18	3,685.50	2,717.77	3,015.45	2,470.43	0.00	0	0	0 only pay if claim is filed, Goal Achieved
										0.00	0	0	0 doesn't apply to 501c3
3,079.36	2,879.30	2,953.60	2,433.79	2,650.43	2,661.82	3,757.64	2,770.57	3,074.21	2,518.26	28,778.98	31,380	2,601	
84.24	84.24	84.31	84.24	84.24	84.31	84.24	84.24	84.31	84.24	842.61	720	(123)	
54,144	50,932	52,535	44,389	47,657	47,821	64,316	49,458	54,029	45,660	510,941.32	591,648	80,707	
										14,862.35	33,100	18,238	
							(390.00)	(355.00)	40,158	39,412.71	28,000	(11,413)	
						498.41	32.82	(22.59)	6,940	7,448.81	7,500	51	
					2,000.00	4,000.00	2,500.00	1,672.92	3,230	13,402.96	13,500	97	
						633.00		2,635.00		3,268.00	3,000	(268)	
			3,799.00							3,799.00	6,300	2,501	
				30.65	358.91	1,129.19	167.46	1,159.12	(20)	2,825.33	2,500	(325)	
										0.00	300	300	
						30.65	244.66	501.03		776.34	1,500	724	
0.00	0.00	0.00	3,799.00	30.65	2,358.91	6,291.25	2,554.94	7,340.48	63,420.27	85,795.50	95,700	9,905	
										0.00	1,500	1,500	
515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500	1,500	
515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500	1,500	
										8,550.00	8,000	(550)	
		663.64	2,000.00		663.64	3,000.00	3,550.00	318.18		1,645.46	2,300	655	
99.80	89.00									188.80	275	86	
									3,837.50	3,837.50	0	(3,838)	
99.80	89.00	663.64	2,000.00	0.00	663.64	3,000.00	3,550.00	318.18	3,837.50	14,221.76	10,575	(3,647)	
										68,000.00	80,000	12,000	
10,000.00	10,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	3,396.86	3,500	103	
3,257.79				139.07						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	6,000.00	6,000.00	6,000.00	71,396.86	83,500	12,103	



# Washington Association of COUNTY OFFICIALS

## 2023 YE Projection as of 10/31/23

OPERATING FUND #10 - ONLY

EXPENSE (con't)

### Operations

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
<b>Total Operations</b>	

### Communications

Vimeo - Video Sharing	7100
Sparko Cam License	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
<b>Total Communications</b>	

### Outreach

Membership Outreach	8000
<b>Total Outreach</b>	

### Insurance - Business

Insurance - WACO	7800
<b>Total Insurance</b>	

### Travel

Travel Expense - Board Mtg/Training/Travel	8500
Travel Expenses - Staff -Contg Ed/Training/Travel	8550
<b>Total Travel</b>	

### Memberships and Subscriptions

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
<b>Total Memberships and Subscriptions</b>	

### Total Expense

### ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR

#### Designated Funds Income Requirements:

Fund 20 Undesignated Funds	
Fund 30 WCB Capital Reserve WCB - Bldg Maint Reserve	
Fund 31 T&E Tech/Equipment Replacement	
Fund 51 Prof Fees SAO_Legal Fees	5,000.00
Fund 50 Conf Newly Elected Officers	1,875.00

### DEFICIT/PROFIT

										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	8/1/2023 - 8/31/2023	9/1/2023 - 9/30/2023	10/1/2023 - 10/31/2023	ACTUAL SO FAR	2023 APPROVED BUDGET	VARIANCE TO BUDGET	NOTES
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit	WACO OPERATES ON A ZERO BASED BUDGET
159.42	151.48	139.37	9.86	423.90	204.74	763.70	367.32	283.19	68.69	2,571.67	3,000	428	
301.43	307.91	307.91	570.71	324.21	558.21	307.91	307.91	275.31	193.78	3,455.29	6,220	2,765	
										0.00			
										0.00	250	250	
7,668.50	7,668.50	7,668.50	7,668.50	7,668.50	7,668.50	7,668.50	7,668.50	7,668.50	7,668.50	76,685.00	92,022	15,337	
120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,200.00	1,440	240	
375.26	375.60	375.60	375.60	375.60	375.60	375.60	375.60	398.12	398.12	3,800.70	4,600	799	
45.50	46.30	46.25	46.40	56.30	36.45	46.29	46.65	51.35	170.25	591.74	600	8	
				20.00						20.00	30	10	
		103.22	73.33							176.55	300	123	
		0.07			0.09					0.16	451	451	
8,670.11	8,669.79	8,760.92	8,864.40	8,988.51	8,963.59	9,282.00	8,885.98	8,796.47	8,619.34	88,501.11	108,913	20,412	
										0.00	100	100	
										0.00	100	100	
365.00	365.00	365.00	376.00	376.00	376.00	376.00	376.00	376.00	376.00	1,346.31	1,800	454	
149.97	149.97	149.97	149.97	149.97	149.97	149.97	149.97	149.97	149.97	3,727.00	4,425	698	
										1,349.73	2,000	650	
										0.00	460	460	
										532.75	375	(158)	
										0.00	2,988	2,988	
514.97	514.97	1,047.72	525.97	525.97	525.97	1,872.28	525.97	525.97	376.00	6,955.79	12,248	5,292	
										5,251.07	5,000	(251)	
0.00	0.00	733.99	604.49	1,567.95	2,310.73	0.00	21.88	12.03	0.00	5,251.07	5,000	(251)	
380.00	400.00	396.00	546.00	396.00	396.00	396.00	396.00	396.00	396.00	4,098.00	4,900	802	
380.00	400.00	396.00	546.00	396.00	396.00	396.00	396.00	396.00	396.00	4,098.00	4,900	802	
										BOD			
	2,595.91	654.50	1,413.19	Bdgt	198.48	5,814.18		910.11	BOD	1,025.70	25,000	12,388	
159.63	449.00		50.86			1,317.44		519.50		686.30	6,777.28	18,000	11,223
0.00	159.63	3,044.91	654.50	1,464.05	198.48		519.50	4,504.66	1,712.00	19,389.35	43,000	23,611	
										7,131.62			
										0.00	2,000	2,000	
										0.00	1,250	1,250	
164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	164.10	1,641.00	2,000	359	
175.00										FALSE	500	500	
										0.00	0	0	
										98.55	0	(99)	
339.10	676.56	196.95	196.95	196.95	164.10	164.10	164.10	164.10	1,753.39	1,739.55	5,750.00	4,010.45	
77,921.10	71,441.77	73,378.74	67,580.04	66,966.55	69,402.84	98,453.15	72,076.47	82,086.43	131,774.97	808,290	962,734	154,444	
											0		
											5,000		
											1,875		
0.00	6,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,875.00	0.00	
417,022.10	(94,186.53)	(90,564.51)	116,498.57	(81,360.05)	(77,718.29)	105,371.19	(76,296.00)	(88,870.33)	53,692.12	193,255.02	0	186,380	







## MEMORANDUM

**DATE:** November 30, 2023

**TO:** WACO Board of Trustees

**FROM:** Cella Hyde, Member Services Manager  
Washington Association County Officials

**SUBJECT:** MEMBER SERVICES REPORT

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### 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 Wise Owl.”

- **UPDATE:** *A swag stock has been established and continues to grow under established budget guidelines.*

**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-ins.*

**UPCOMING PROJECTS** - The WACO Member Services Manager will be working under direction of and in conjunction with the WACO Executive Director and Deputy Director to assess design of the WACO Education Hub to create an attractive space to facilitate partnerships of value to WACO and participating partner entities. This does not have an immediate deadline.