



WACO Board of Trustees - Regular Meeting
Wednesday, November 20, 2024 ~ 9:00am – 11:30a.m.
Via Zoom - <https://us06web.zoom.us/j/88314215960>

AGENDA

Wednesday, November 20th

9:00a.m.	Call to Order / Introduce New Members – President Amy Cziske	
	Roll Call of Attending Members	
	Approval of Agenda	Tab A
	Approval of Minutes – October 2024	Tab A-1
	New Business:	
9:05a.m.	Proposed Amendments to Approved 2025 WACO Budget <ul style="list-style-type: none">o Tiffin Moreno, Jennifer Wallace	Tab B
9:15a.m.	Proposed 2025 WACO Board Meeting Dates and Locations <ul style="list-style-type: none">o Tiffin Moreno	Tab C
9:25a.m.	WACO Scholarship Program Status <ul style="list-style-type: none">o Jennifer Wallace	Tab D
	Committee Reports:	
9:30a.m.	Conference Committee – Post-Conference Report and Discussion <ul style="list-style-type: none">o Adam Kick, Cella Hyde, Tiffin Moreno	Tab E
9:50a.m.	Legislative Committee – Linda Hjelle, Jennifer Wallace, Tim Grisham	Tab F
10:10a.m.	Audit Committee – Danny Hagen, Tiffin Moreno	Tab G
10:15a.m.	BREAK	
	Other Business:	

10:30a.m.	Updates from Affiliate Reps and Trustees-At-Large	
11:15a.m.	Staff Reports:	
	Executive Director — Jennifer Wallace	Tab H
	Deputy Director – Timothy Grisham	Tab I
	Finance and Administration Manager – Tiffin Moreno	Tab J
	Member Services Manager – Cella Hyde	Tab K
11:30a.m.	Adjourn Board Meeting	

WACO Board of Trustees Regular Meeting
Tuesday, July 16th, 2024
10 S. Post St
Spokane, WA 99201

Draft Minutes

Tuesday, October 1st, 2024

Board Members Present:

Adam Kick	President	Skamania	Prosecutor
Amy Cziske	Vice-President	Kittitas	Treasurer
Linda Hjelle	2 nd Vice-President	Snohomish	Assessor
Paul Budrow	Secretary/Treasurer	Okanogan	Sheriff
Jeff Gadman	Immediate Past-President	Thurston	Treasurer
Stacie Prada	Past-President	Jefferson	Treasurer
Mike Lonergan	Assessors Trustee	Pierce	Assessor / Treasurer
Thad Duvall	Auditors Trustee	Douglas	Auditor
Craig Morrison	Coroners Trustee	Grant	Coroner
Jon Tunheim	Prosecutors Trustee	Thurston	Prosecutor
Teresa Summers	Treasurers Trustee	Garfield	Treasurer
John Wilson	Trustee at Large Position 1	King	Assessor
Katie Sloan	Trustee at Large Position 5	Adams	Clerk

Staff Present:

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

GUESTS

Steve Drew	Thurston County Assessor
Lisa Henderson	San Juan County Clerk
Hayley Thompson	Skagit County Coroner
Alishia Topper	Clark County Treasurer
Jackie Brunson	Skagit County Treasurer
Derek Young	WSAC Interim Executive Director

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

Adam Kick, President called the meeting to order at 8:45 am Scott Tinney, Clerks Trustee; Tom Konis, Trustee at Large Position 2; Carolyn Fundingsland, Trustee at Large Position 3; Lisa Frazier, Trustee at Large Position 4; and Rob Snaza, Sheriffs Trustee were noted as absent.

Jeff Gadman, Immediate Past-President **MOVED** to approve the October 1, 2024 agenda John Wilson, Trustee at Large Position 1 **SECONDED**. The **MOTION CARRIED** unanimously.

Immediate Past-President Gadman **MOVED** to approve the Tuesday, July 16th, 2024 Board of Trustees meeting minutes. Katie Sloan, Trustee at Large Position 5 **SECONDED**. The **MOTION CARRIED** unanimously.

2) Appointment of Trustee at Large Position 6

President Kick provided update on recruitment process for Trustee at Large Position 6.

Thad Duvall, Auditors Trustee **MOVED** to appoint Robert Waymire, Skamania County Auditor Trustee at Large Position 6 with a term expiring October 2025. Immediate Past-President Gadman **SECONDED**. The **MOTION CARRIED** unanimously.

3) Legislative Proposals for Consideration as WACO 2025 Priority Legislation

Jennifer Wallace, Executive Director provided an overview of the selection process.

Steve Drew, Thurston County Assessor presented the Assessors' proposed legislative priorities. The first proposal is to increase the personal property tax exemption threshold to \$50,000. The second proposal is a joint proposal with Treasurers regarding increasing the REET tech fee.

Trustee Duvall presented the Auditors' proposed legislative priorities. The first proposal is to have the state pay and provide for even year primary voters pamphlet printing. The second seeks an exemption from the competitive bidding requirement for elections materials.

Lisa Henderson, San Juan County Clerk presented the Clerks' proposed legislative priority to align court exhibit retention schedules.

Hayley Thompson, Skagit County Coroner presented the Coroners' proposed legislative priority to identify PTSD as occupational disease for coroner/medical examiner staff.

Jon Tunheim, Prosecutors Trustee discussed the Prosecutors' focus on victims and victim advocacy services and improving recruitment efforts.

Jackie Brunson, Skagit County Treasurer presented the Treasurers' proposed legislative priorities. The first regards cost recovery for provided non-county financial services. The second better aligns the personal property distraint process.

Paul Budrow, Secretary/Treasurer **MOVED** to support the legislative proposals as presented. Craig Morrison, Coroners Trustee **SECONDED**. **DISCUSSION:** Linda Hjelle, 2nd Vice-President made a statement of concerns on cost recovery bill. Mike Lonergan, Assessors Trustee shared the same concern. The MOTION CARRIED Aye 12. Nay 2 – Trustee Lonergan, 2nd Vice-President Hjelle

*The Board went on **BREAK** at 9:23 am and **RECONVENED** at 9:57 am.*

4) WSAC Update

Derek Young, Interim WSAC Executive Director discussed changes in WSAC leadership, staffing, and membership representation. Discussed 2025 legislative focus on indigent defense, state funding for coroner training standards, potential utility taxing proposal for counties including an opt-out option, clean energy program tax shift concerns, and juvenile justice and capacity concerns.

5) Committee Reports

a. Audit Committee

Secretary/Treasurer Budrow presented Audit Committee report.

b. Legislative Committee

Amy Cziske, Vice-President presented the Legislative Committee report.

c. Education Committee

2nd Vice-President Hjelle presented the Education Committee report.

d. Conference Committee

President Kick presented Conference Committee report.

e. Nominating Committee

Trustee Tunheim presented the Nominating Committee report discussing the nominations process.

6) Affiliate and Trustee at Large Updates

a. Affiliate Updates

Trustee Lonergan provided the Assessors' update. Discussed software updates across the state, some counties have been on the same system for over 20 years.

Trustee Duvall provided the Auditors' update. Discussed election season and potential for threats against workers and system threats. Discussed updates to financial systems.

Trustee At Large Sloan provided the Clerks' update. Discussed Supreme Court Rule on exhibits that will increase staffing/workload needs. Discussed loss of funds for online portal fees.

Trustee Morrison provided the Coroners' update. Discussed training program updates.

Trustee Tunheim provided the Prosecutors' update. Discussed the victim penalty assessment history and potential legislative avenues to address the funding shortfall. Discussed potential legislation that would have adverse consequences to county operations. Discussed potential caseload study for Washington State.

Secretary/Treasurer Budrow provided the Sheriffs' update. Discussed recruitment and retention issues for Sheriffs' offices. Discussed public safety concerns for county employees with mail threats and other concerns.

Teresa Summers, Treasurers Trustee provided the Treasurers' update. Discussed issues with public records requests and impact on small counties. Discussed clean energy incentives and impacts on county finances.

b. Trustee at Large Updates

Trustee at Large Wilson discussed topics of interest and concern for county category 1. Discussed budget shortfall for King County leading to cuts in staffing.

Trustee at Large Sloan discussed topics of interest and concern for county category 5. Discussed funding issues for criminal justice, current county jail closures.

Robert Waymire, Trustee at Large Position 6 discussed topics of interest and concern for county category 6. Discussed budget issues, including liability increases, health insurance increases, and PILT stagnation.

7) Staff Reports

a. Executive Director

Executive Director Wallace presented the Executive Director report. Discussed Strategic Plan progress. Discussed WACO Scholarship Committee, and county courthouse visits.

b. Deputy Director

Timothy Grisham presented the Deputy Director's report.

*The Board **ADJOURNED** the regular meeting at 11:55 am.*





MEMORANDUM

DATE: November 6, 2024

TO: Washington Association of County Officials Board of Trustees

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

SUBJECT: Proposed Amendments to Approved 2025 WACO Budget

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 the WACO Budget Committee / Executive Officers and WACO staff do not have proposed amendments to the budget that would change the bottom-line.

Unless the Board has recommendations for budget amendments to be considered at the November meeting, this item is for informational purposes only. Attached is the 2025 budget adopted by the Board in July just as a reminder.

RECOMMENDED ACTION: Board consider staff and Executive Officer recommendation of no budget changes at this time. Board may pose questions or discuss.





Washington Association of COUNTY OFFICIALS

2025 WACO OPERATING BUDGET

REVENUE

FUND 10 - OPERATING

WACO Members' Assessment	\$	854,040
Contracts	\$	1,500
Conference/Education	\$	181,150
Rental Receipts	\$	29,640
Miscellaneous	\$	36,400
Total Revenue	\$	<u>1,102,730</u>

EXPENSES

Salaries	\$	514,261
Payroll Taxes/Benefits	\$	218,863
Conferences	\$	100,600
Education	\$	2,000
Professional Fees	\$	14,161
Legislative Advocacy	\$	83,000
Operations	\$	87,557
Subscriptions	\$	3,395
Communications	\$	13,725
Travel/Outreach	\$	40,500
Total Expenses	\$	<u>1,078,062</u>
Transfer to NEO - Fund 50	\$	13,800
Transfer to Tech & Equip - Fund 31	\$	2,644
Transfer to Operating Reserves - Fund 21	\$	300
Transfer to SAO - Fund 51	\$	7,924
	\$	<u>1,102,730</u>
Ending Balance		<u>\$0</u>





MEMORANDUM

DATE: November 5, 2024

TO: Washington Association of County Officials Board of Trustees

FROM: Tiffin Moreno, Finance and Administration Manager

SUBJECT: WACO BOARD OF TRUSTEES PROPOSED MEETING DATES

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 2025.

RECOMMENDED ACTION: Review the attached list, discussion, and a motion to accept the agreed upon meeting dates and locations for 2025.



Suggested WACO 2025 Meeting Dates

March Board Meeting – Olympia

Tuesday, March 18th and Wednesday March 19th

July Board Meeting – Olympia

Wednesday, July 23rd

September Board Meeting - Tri Cities

Tuesday, September 30th (in conjunction with the already scheduled 2025 WACO conference)

December Board Meeting – Location TBD

Tuesday, December 2nd and Wednesday, December 3rd (in conjunction with the President's Retreat)



MEMORANDUM

DATE: November 6, 2024

TO: Washington Association of County Officials Board of Trustees

FROM: Jennife Wallace, Executive Director

SUBJECT: 2024 WACO SCHOLARSHIP FUND STATUS

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. Previously a partnership of Washington State Association of Counties (WSAC) and WACO, WSAC withdrew from the program in 2015.

This past year the WACO Board reaffirmed their commitment to encouraging affiliate organizations to contribute at least \$1,500 each to the WACO scholarship fund and to establish a new, WACO committee with representation from each affiliate. Composition of the WACO Scholarship Committee includes:

Dan Lindgren, Grays Harbor County Assessor
Thad Duvall, Douglas County Auditor
Scott Tinney, Lewis County Clerk
Hayley Thompson, Skagit County Coroner
Adam Kick, Skamania County Prosecutor
Paul Budrow, Okanogan County Sheriff
Renee Goodin, Pacific County Treasurer

The committee met on two occasions and sent a memo out to affiliate leadership encouraging their participation in raising \$1,500 each with suggestions for doing so, including participating in the scholarship auction in conjunction with the WACO Conference.

Funds received in 2024 thus far include:

\$1,548.95 Donations from WSACA (Auditors)

\$1,500.00 Donation from WSACT (Treasurers)

\$525.90 Donations from WAPA (Prosecutors)

\$1,539.14 Donations from WSACA (Assessors)

\$1,500.00 Donation from WSACC (Clerks)

\$1,500.00 Donation from WACME (Coroners)

\$1,783.12 Donation from WACO – KeyBank points

\$1,016.25 Money raised during conference silent auction

\$10,913.36 Total money raised currently raised in 2024 for the scholarship fund

Combined with existing fund balance, the total amount of funds available for the scholarship program currently is \$14,156.33

The WACO Scholarship Committee will convene again early in 2025. In prior discussions they indicate consideration should be given to limiting participation to the dependents of participating affiliates. This would come back to the Board in the form of a WACO Policy amendment.

RECOMMENDED ACTION: Discuss and provide input to staff and the scholarship committee.



MEMORANDUM

DATE: November 07, 2024

TO: WACO Board of Trustees

FROM: Adam Kick, Immediate Past-President, Skamania County Prosecuting Attorney

SUBJECT: POST CONFERENCE REPORT

BACKGROUND INFORMATION:

The Conference Committee meets once per month. In addition to providing general feedback and other duties tasked by the President or Board of Trustees, the Conference Committee is charged with planning, in consultation with WACO staff, non-educational events including entertainment, recognition events, and evening meals.

The committee for the 2024 conference was:

- Adam Kick, President, Skamania County Prosecuting Attorney
- Jeff Gadman, Immediate Past-President, Thurston County Treasurer
- Marianne Nichols, Pend Oreille County Auditor
- Brenda Chilton, Benton County Auditor

The committee for the 2025 conference is:

- Amy Cziske, President, Kittitas County Treasurer
- Adam Kick, Immediate Past-President, Skamania County Prosecuting Attorney
- Marianne Nichols, Pend Oreille County Auditor
- Brenda Chilton, Benton County Auditor

After Conference Report

Following the October 2024 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 2025 Conference

The 2025 WACO Annual Conference will be held September 30th – October 2nd, 2025 at the Three Rivers Convention Center in Tri-Cities. The committee will convene and set their meeting schedule in early 2025.

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

Building Trust Together



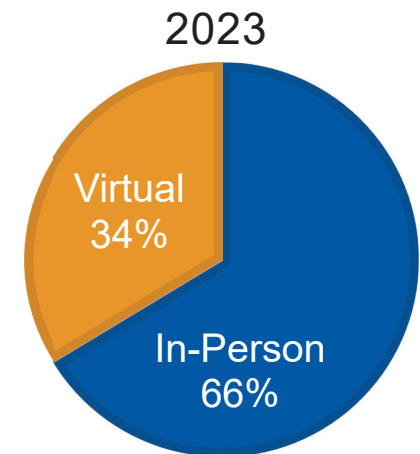
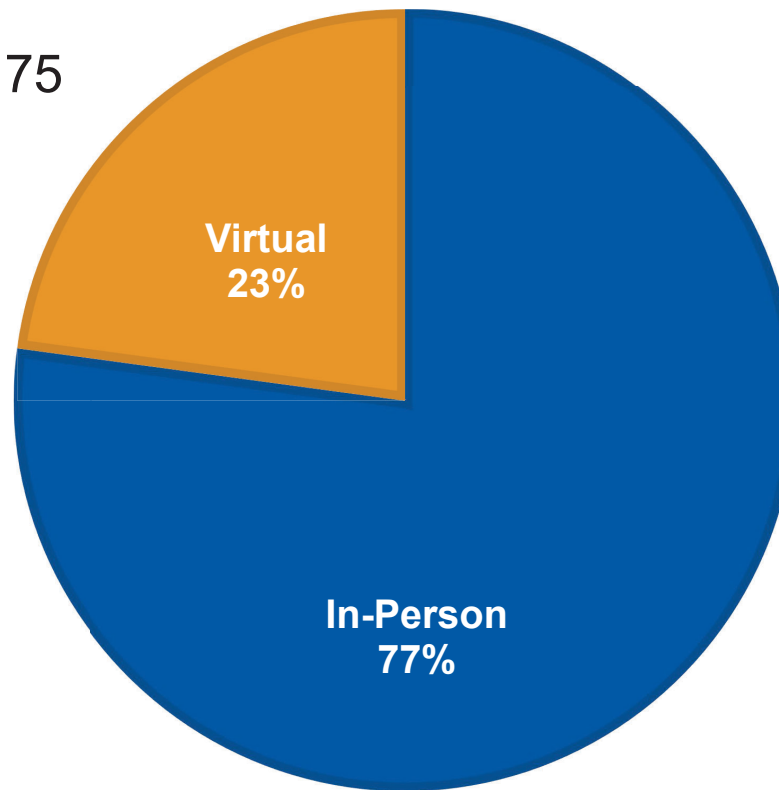
THE 66TH ANNUAL WASHINGTON ASSOCIATION OF COUNTY OFFICIALS CONFERENCE

THANK YOU FOR JOINING US!

Attendance – WACO Members & Staff



- Members & Staff Attendees: 175
- In-Person: 135
- Virtual: 40

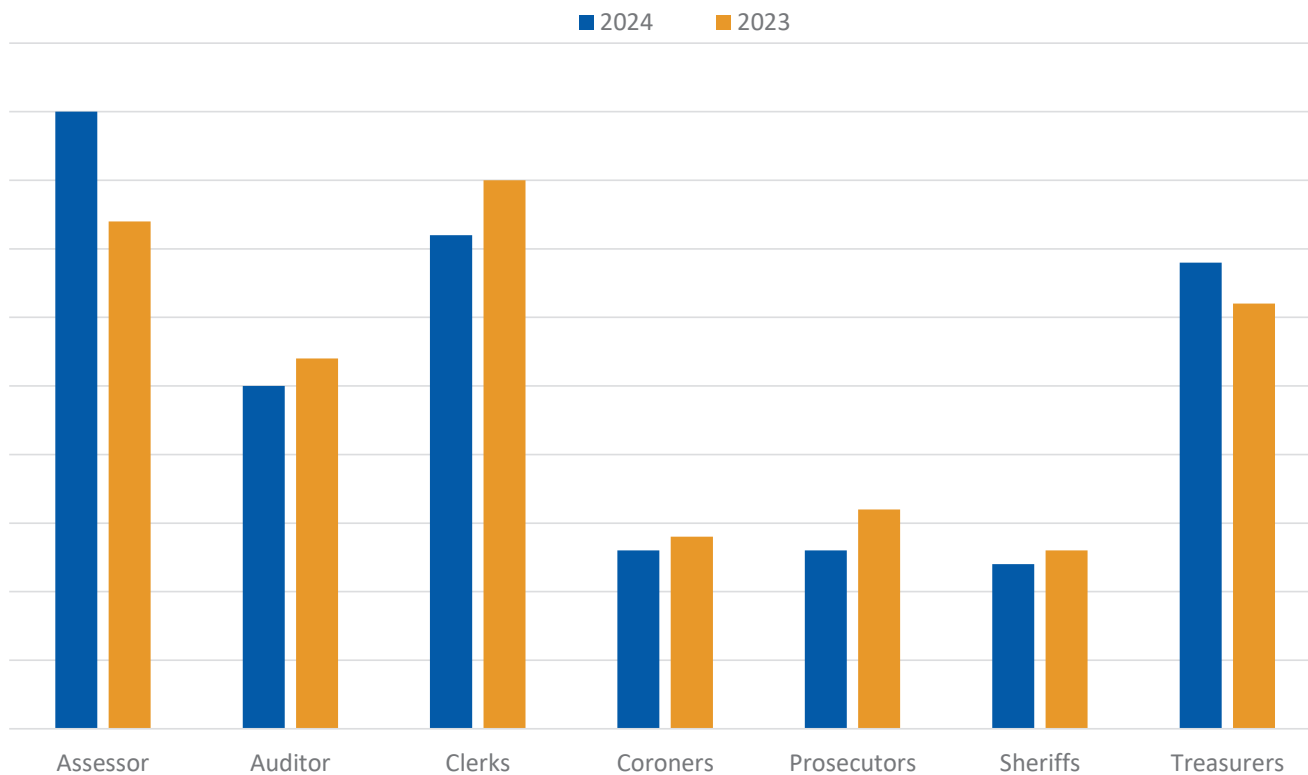


Attendance



Registrations by affiliate type:

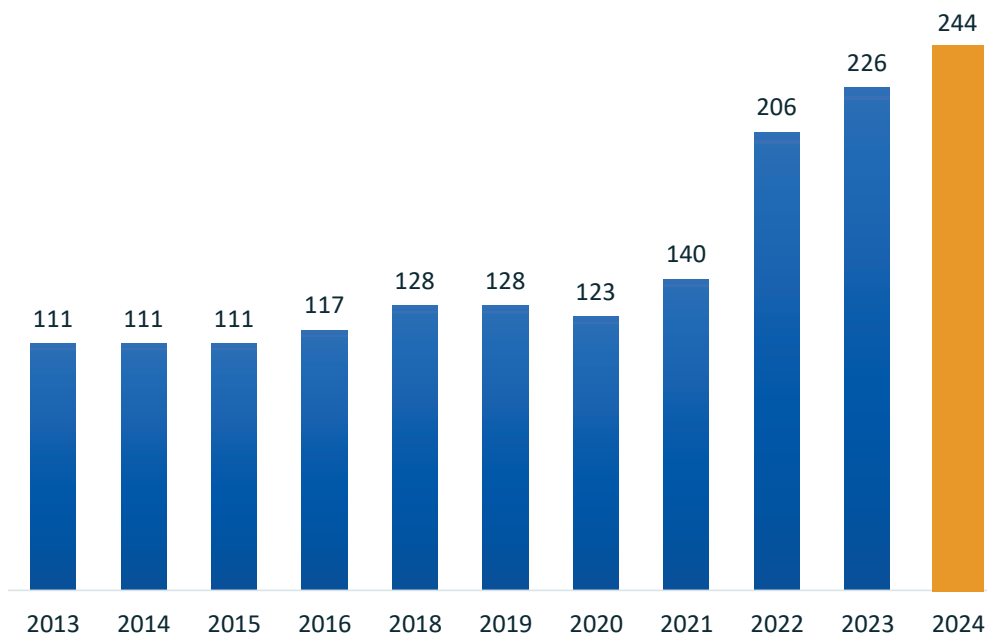
- Assessors – 45
- Auditors – 25
- Clerks – 36
- Coroners – 13
- Prosecutors – 13
- Sheriffs – 12
- Treasurers – 31



Attendance – YOY Comparison



Conference Attendance*



2024 Total of 240 Includes:

- 175 WACO Members/Member Staff
- 65 Exhibitors, Speakers, & Sponsor Guests

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

Vendors/Sponsors



- Sponsors (*sponsorship number*): 19
- Total Sponsorship Value (*dollar amount*): \$29,500
- Exhibitor and Sponsor Attendees: 41

In-Kind Sponsorships (*sponsorship number*): 2

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

In-Kind Sponsorships included providing complimentary headshots to WACO members and providing swag, tote bags and tourism guides for the year's host location.

**VISIT
SPO
KANE**

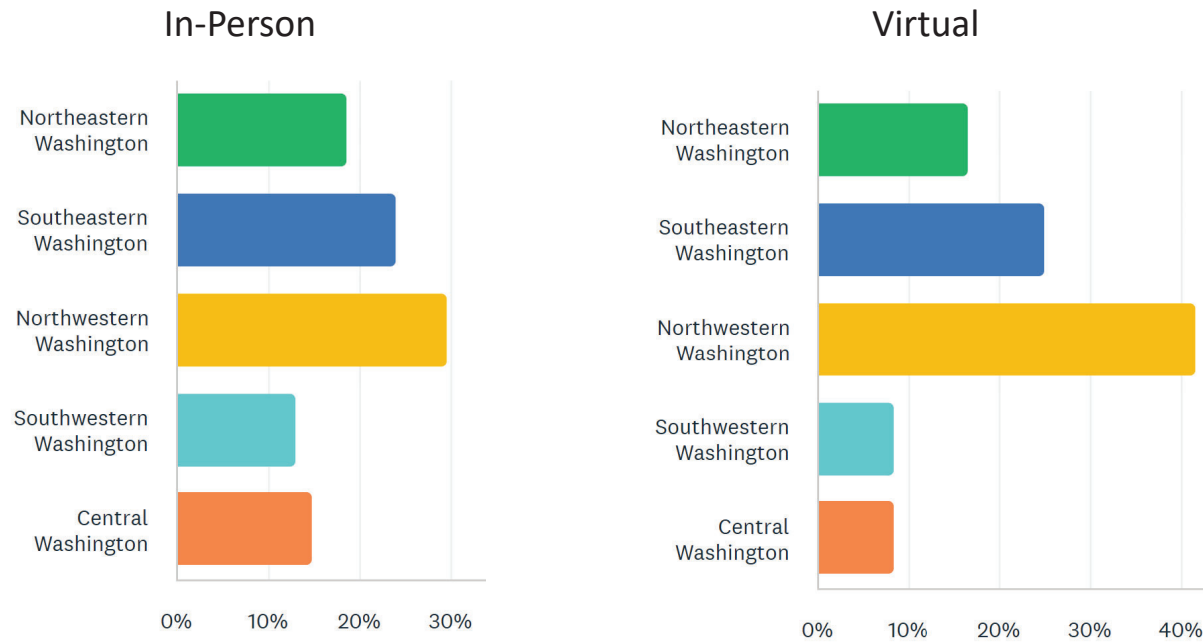


PETERSON
PROMEDIA
cinematography + photography

Survey Results



Attendance by Region

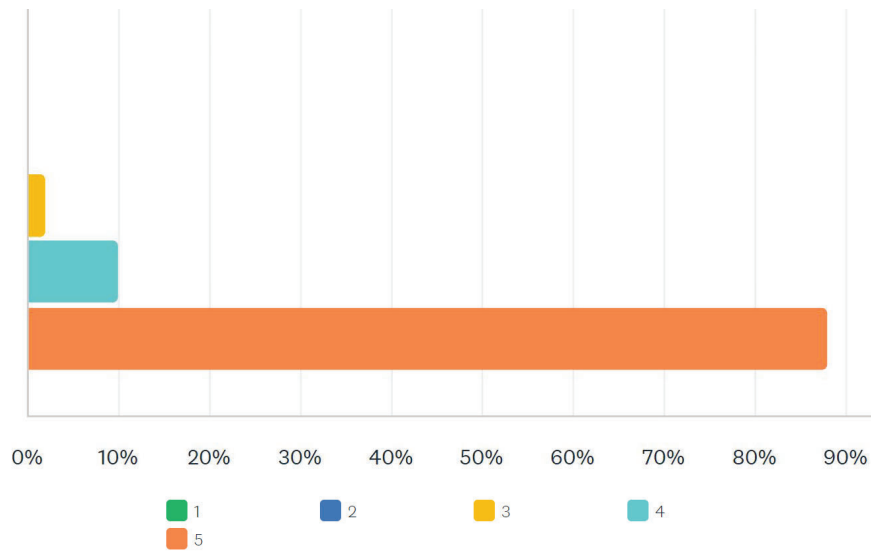


Survey Results

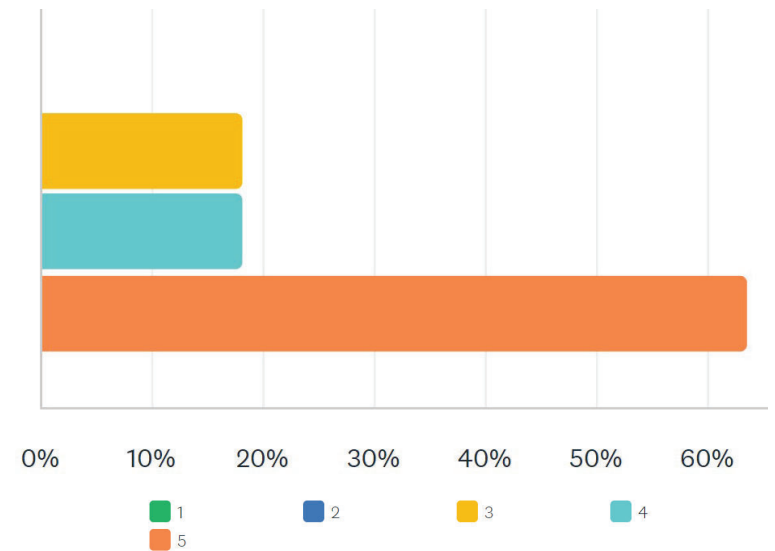


Staff Service Prior to Conference

In-Person



Virtual

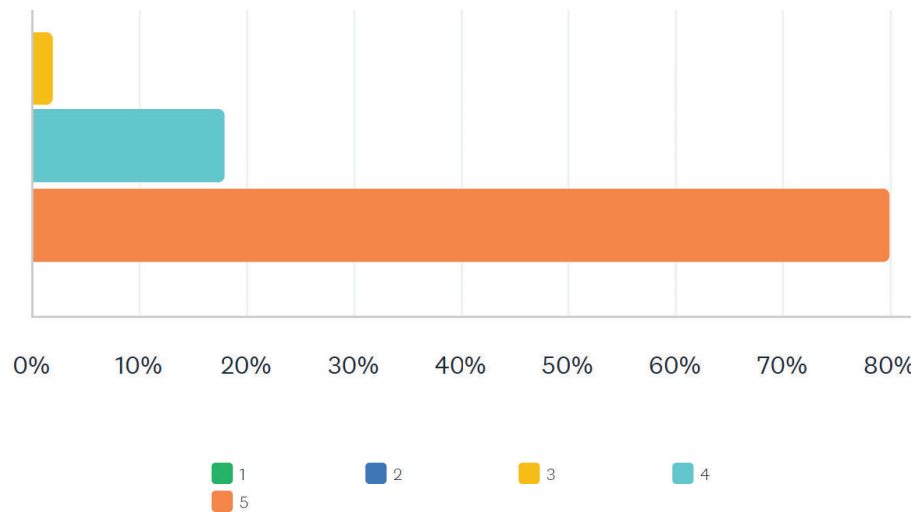


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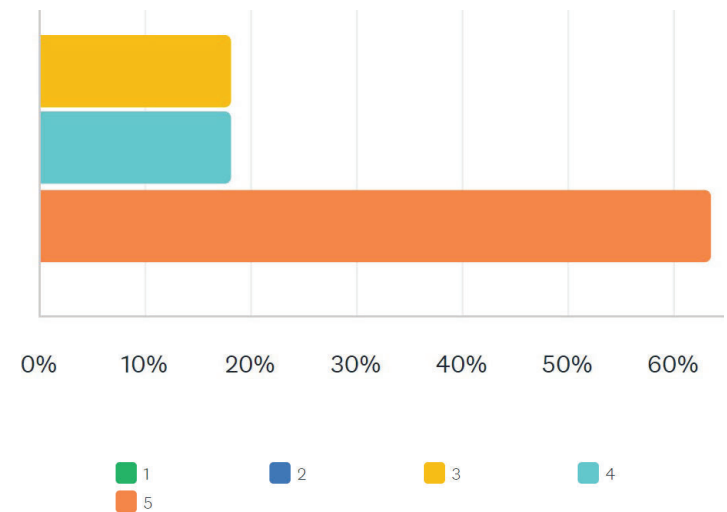


Staff Communication Prior to Conference

In-Person



Virtual

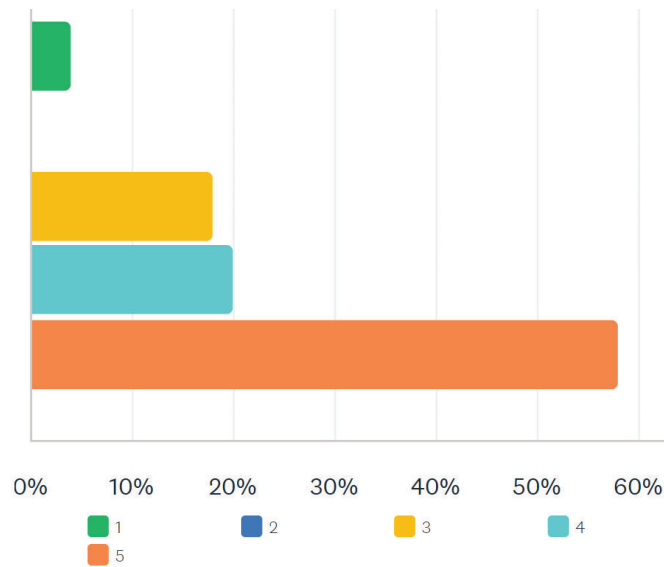


Survey Results

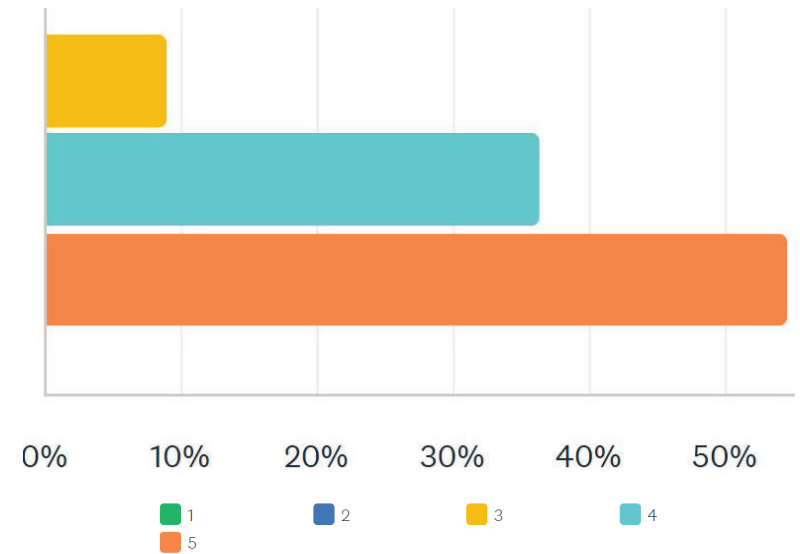


Satisfaction Registering Using Whova

In-Person



Virtual

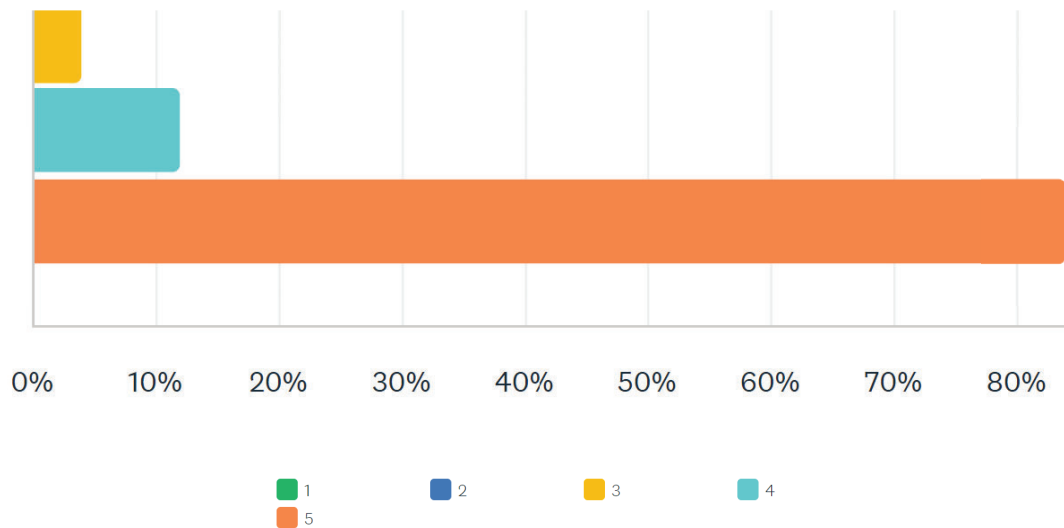


Survey Results

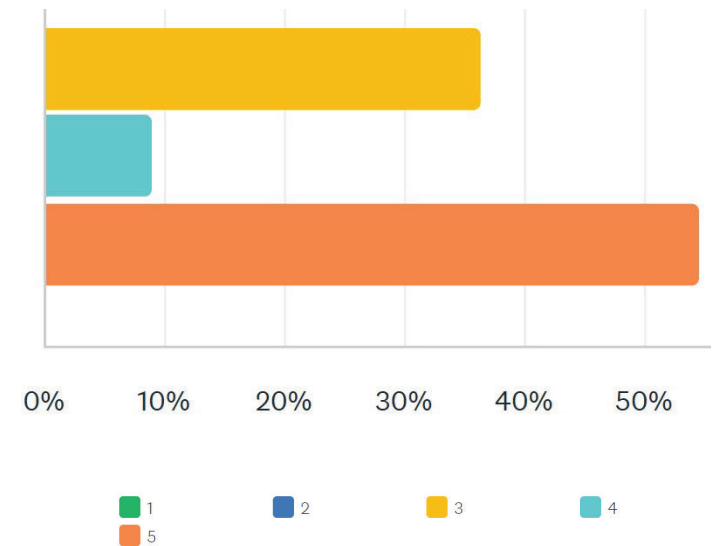


Staff Communication and Service During the Conference

In-Person



Virtual



Survey Results – Comments from In-Person



- “Group affiliate times together and offer more programming”
- “I thought the balance for the assessors worked well, but I would have liked a little more free time - not a lot, but a little. I felt like we were too booked. I know some of the other affiliates did not have as much of their own programming, but I wouldn't want to give that up.”
- “I would like to be able to attend all the breakouts. Maybe look at a different format in the future. An affiliate round table could be interesting. ”
- “Hard to synchronize affiliates to spend time together.”
- “Having affiliate time on the last day does not seem to be taken advantage of. I would suggest that WACO focus more on the cross affiliate topics and training and drop the 2nd day of dedicated affiliate centered time.”
- “More PA/Clerk/Sheriff time. Law and Justice subjects. ”
- “Maybe a little more education”
- “some meeting times with legislators to discuss matters with our offices”
- “I really enjoyed the cross affiliate time with Treasurers and Prosecuting Attorneys.”

Survey Results – Comments from Virtual

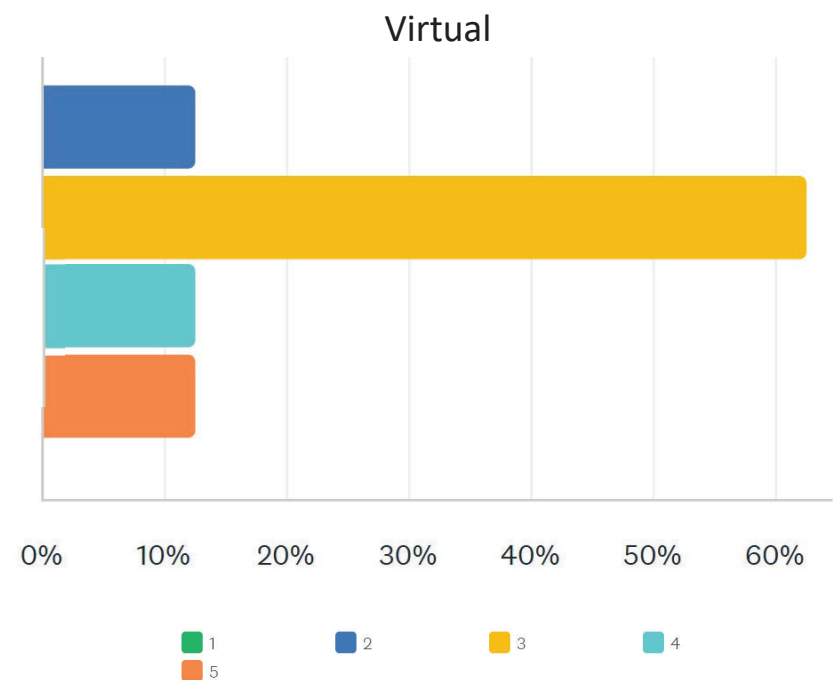
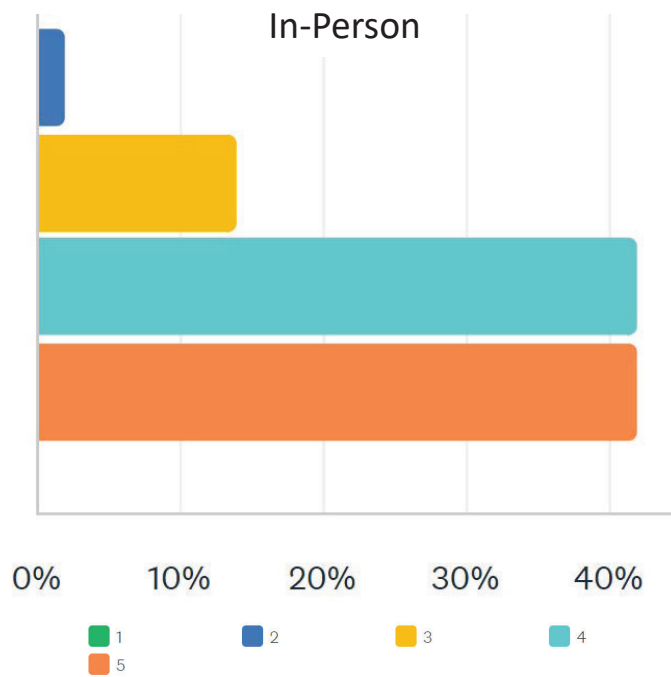


- “If the agenda changes for in-person, an email to virtual attendees would be nice.”
- “It would be best to start on time but if that is not achievable please have a message for the online crowd so they know what is happening when their screens are blank. ”
- “Members receive information through varying platforms. If there is capacity, emails during conference are helpful, in addition to the WHOVA platform.”
- “Continue with the virtual option. We are able to have other staff attend. ”
- “I couldn't make it in person due to being busy and tried to attend virtually but didn't have much time to get involved with all the times.”
- “With affiliates using technology (Zoom, Webex, etc.) throughout the year to collaborate, not sure individual affiliate time is as beneficial.”

Survey Results



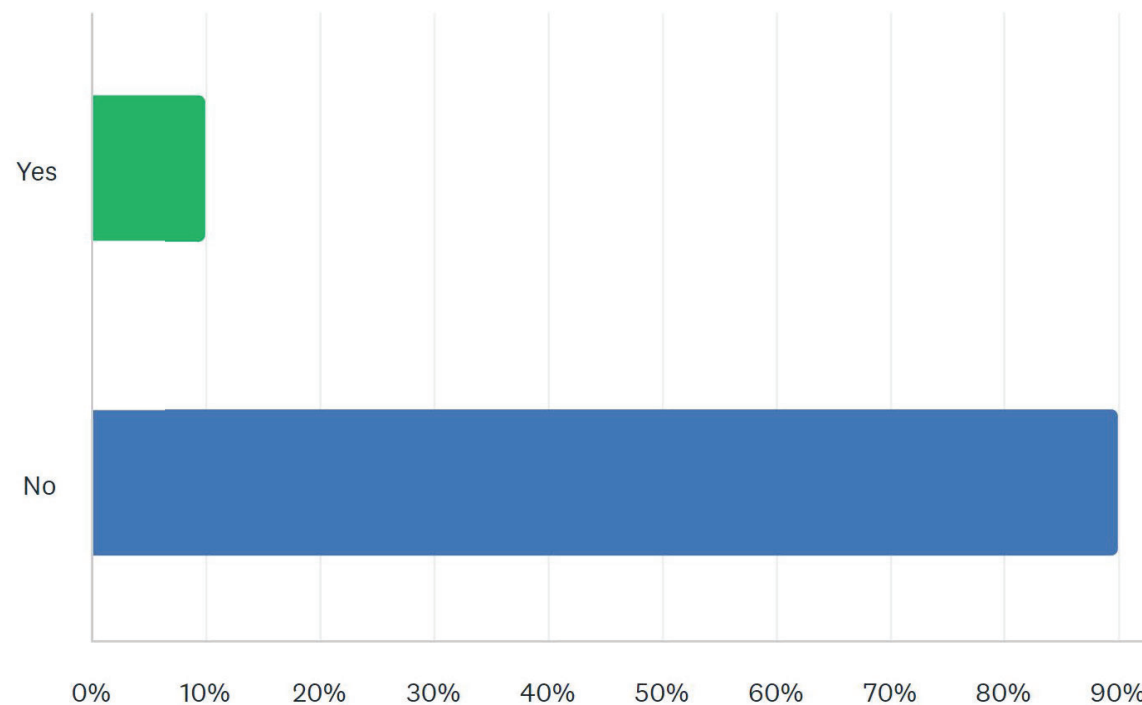
The Balance Between Affiliate Time, Programing, and Cross-Affiliate Time



Survey Results – Virtual Attendees



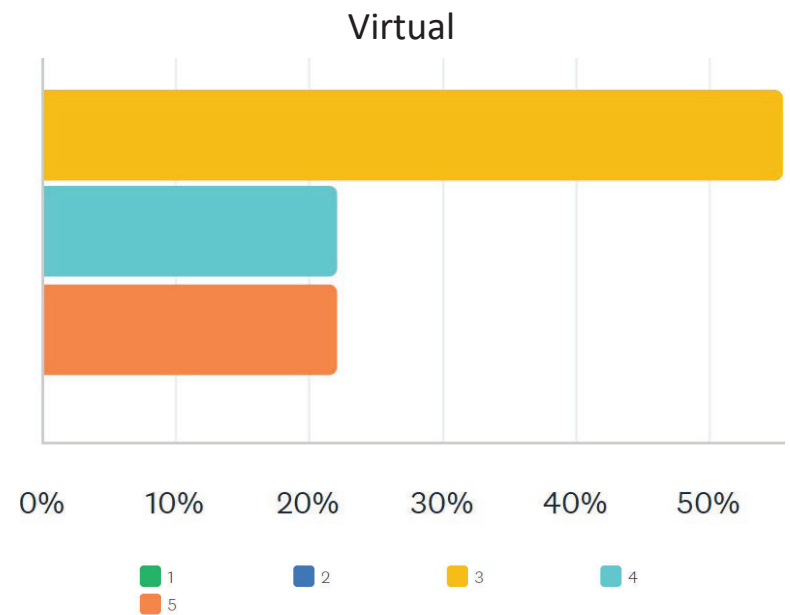
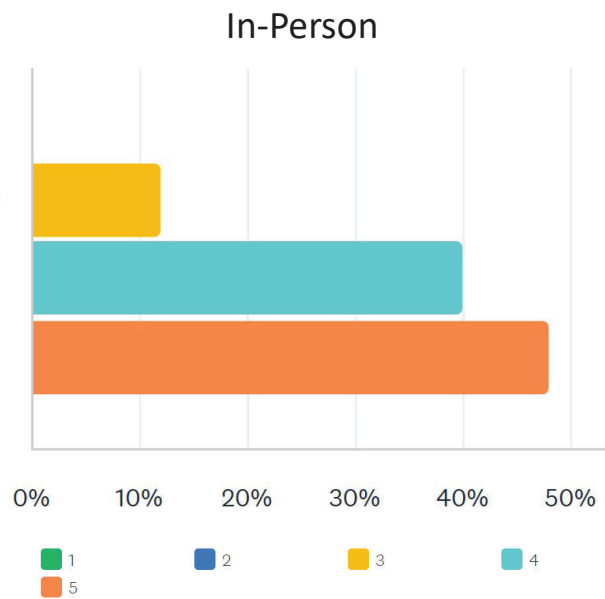
Did you use the APP to interact with other attendees?



Survey Results



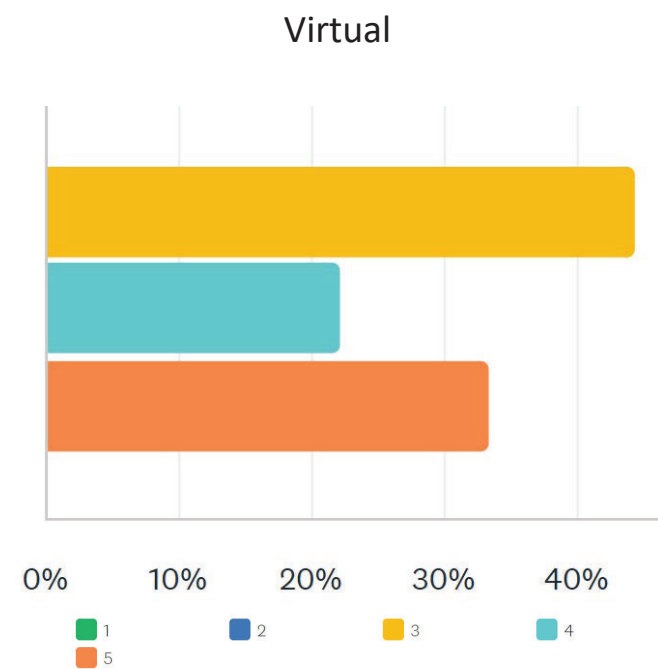
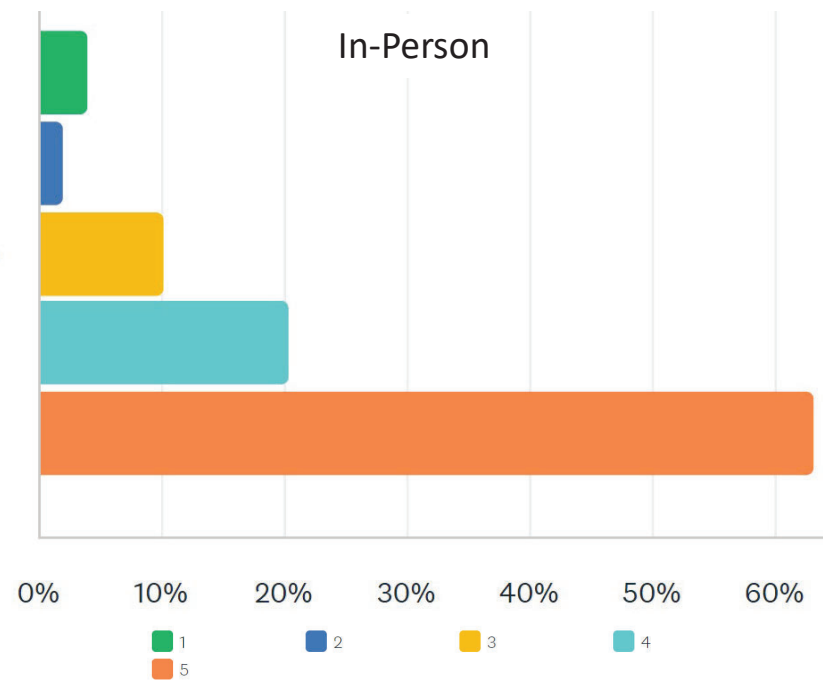
Overall Experience



Survey Results



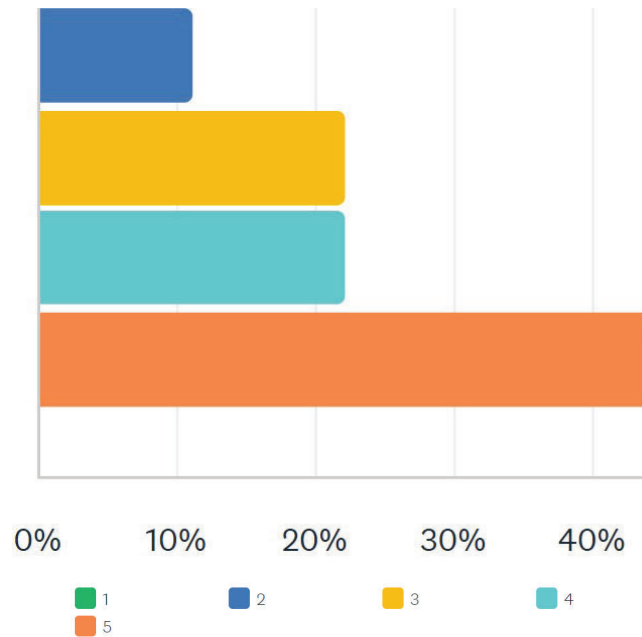
Likelihood of Attending in 2024



Survey Results – Virtual Attendees



Likelihood of Attending Virtually?



Financial Summary



REVENUE:	2024 Actual	2024 Budget	2023 Actual	2022 Actual	2021 Actual	2019 Actual
Attendees (affiliate staff members.)	\$8,488.38	\$9,500.00	\$5,487.08	\$9,515.00	\$0.00	\$0.00
All Elected Members (pre-pays)	\$109,650.00	\$109,650.00	\$103,200.00	\$97,200.00	\$41,410.00	\$41,210.00
Exhibitors/Additional Exhibitor Attendees	\$32,500.00	\$30,000.00	\$29,050.00	\$30,950.31	\$24,950.00	\$28,000.00
Sponsorship	\$29,500.00	\$21,750.00	\$26,950.00	\$25,750.00	\$21,865.00	\$5,500.00
Misc. Revenue	\$0.00	\$0.00	\$0.00	\$240.00	\$1,099.87	\$0.00
	\$180,138.38	\$170,900.00	\$164,687.08	\$163,655.31	\$89,324.87	\$74,710.00
EXPENSES:						
Facility/Equipment Rental	\$23,690.93	\$30,000.00	\$14,862.35	\$22,708.15	\$39,763.88	\$21,891.42
Food/Catering	\$35,183.88	\$28,000.00	\$36,999.32	\$32,316.93	\$27,902.59	\$21,791.27
Outgoing President's Reception	\$7,879.84	\$7,500.00	\$7,448.81	\$5,473.44	\$4,217.24	\$5,500.00
Facilitators/Speakers/Trainers	\$7,611.60	\$15,050.00	\$13,402.96	\$14,610.83	\$7,688.95	\$9,052.44
Entertainment	\$6,387.44	\$4,550.00	\$3,268.00	\$4,620.87	\$3,000.00	\$1,001.08
Reg Platform/Processing Fees	\$4,412.38	\$6,300.00	\$3,799.00	\$4,130.25	\$5,471.18	\$430.98
Supplies/Printing/Staff/Lodging	\$2,822.21	\$2,800.00	\$3,155.70	\$857.38	\$2,486.39	\$1,945.38
Networking Supplies	\$0.00	\$0.00	\$0.00	\$1,238.27	\$33.09	\$157.51
Awards and Recognition	\$1,326.84	\$1,500.00	\$794.90	\$2,621.38	\$1,666.05	\$1,212.32
	\$89,315.12	\$95,700.00	\$83,731.04	\$88,577.50	\$92,229.37	\$62,982.40
Profit (Loss)	\$90,823.26	\$75,200.00	\$80,956.04	\$75,077.81	(\$2,904.50)	\$11,727.60
Actual profit ABOVE budgeted profit amount	\$15,623.26		\$23,581.04	\$15,427.00	(\$16,429.50)	\$18,227
Profit			Profit	Profit	Loss	Profit
Over Budgeted Amt			Over Budgeted Amt	Over Budgeted Amt	Spent ABOVE Budgeted Amt	Over Budgeted Amt

MEMORANDUM

DATE: November 7, 2024

TO: WACO Board of Trustees

FROM: Linda Hjelle, WACO Vice President and Legislative Committee Chair

SUBJECT: LEGISLATIVE COMMITTEE REPORT

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

Our committee composition for the 2025 session will be:

- Linda Hjelle, Snohomish County Assessor, Chair
- Steven Drew, Thurston County Assessor
- Tom Konis, Spokane County Assessor
- Lori Larsen, Stevens County Auditor
- Linda Farmer, Pierce County Auditor
- Lisa Henderson, San Juan County Clerk
- Catherine Cornwall, King County Clerk
- Hayley Thompson, Skagit County Coroner
- Annie Pillers, Whitman County Coroner
- Joe Brusic, Yakima County Prosecutor
- Paul Budrow, Okanogan County Sheriff
- Jackie Brunson, Skagit County Treasurer

WACO membership has voted favorably for eight proposals as WACO Priorities for the 2025 Legislative Session:

1. Raise the Personal Property Tax Exemption Threshold (Assessors)
2. State Printing of Even Year Voter Pamphlet (Auditors)
3. Competitive Bid Exceptions for Printing of Election Materials (Auditors)
4. Alignment of Exhibit Retention RCWs (Clerks)

5. Designating Coroners, Medical Examiners and their staff as First Responders, especially (Coroners and Medical Examiners)
6. Personal Property Distrain (Treasurers)
7. Cost Recovery (Treasurers)
8. REET Technology Fee Update (Assessors and Treasurers)

WACO staff has been working with legislative committee members and affiliate association leadership in identifying sponsors, getting bills drafted and addressing stakeholder support / opposition. Efforts will shift into higher gear following the election as legislative leadership and committee leadership and composition become clearer.

Session Outlook

The legislature will convene Monday, January 13th. The WACO legislative committee will switch from monthly to meeting weekly on Friday afternoons at 1p.m. beginning Friday, January 10th

The 2025 session will be a 105-day biennial budget session. Recent revenue forecasts suggest the incoming governor and legislature will have difficult spending decisions to make this session. In addition, K12 budget shortfalls post federal stimulus funds will undoubtedly demand priority.

At the November meeting we will have updates on legislative priorities and other issues that will influence the 2025 session.

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



MEMORANDUM

DATE: November 5, 2024

TO: WACO Board of Trustees

FROM: Danny Hagen, Skagit County Assessor
WACO Secretary/Treasurer, Audit Committee Chair

SUBJECT: AUDIT COMMITTEE REPORT

Members Present: Jackie Brunson, Skagit County Treasurer

Additional Attendees: Tiffin Moreno, WACO

BACKGROUND AND SUMMARY:

The WACO Audit Committee discussed and reviewed reports from August and September 2024 via zoom with Tiffin Moreno in the Committee's quarterly meeting. Reports included the following:

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

It was discussed how the committee is still looking for an additional member to join. Recruitment has been underway since Heidi Hunt decided to leave the committee after serving on it for many years.

Discussions during this meeting included a question from Jackie about why there is a negative number in the accounts payable line of the balance sheet. Tiffin explained that it is negative due to the timing of the credit card charges and when the credit card payment was made.

Jackie also inquired about the details of the donor-restricted account designated for scholarships. Tiffin explained that is where the restitution money that is received for the scholarship is deposited into as advised by WACO's accountant.

Out of curiosity, Danny asked how the actual revenue figures were tracking compared to the budget for the year. Tiffin said that it was tracking well and went over a few items on the spreadsheets. She explained that as the year gets closer to being over that will be reviewed in more detail.

Showing his appreciation for the committee members, Danny expressed his gratitude for Tiffin's knowledge, experience and work ethic, as well as Jackie's valuable insights, which made his first meeting as chair a positive experience.

RECOMMENDED ACTION: Information only, no action is necessary.



MEMORANDUM

DATE: November 7, 2024

TO: WACO Board of Trustees

FROM: Jennifer Wallace, Executive Director

SUBJECT: EXECUTIVE DIRECTOR REPORT

2023-2027 Strategic Plan Status

Attached is an updated progress report on the Board's Strategic Plan work plan.

With the October Board meeting just a month ago, there isn't a great deal of general update beyond the strategic plan workplan to provide!

IT Contractor

WACO and WSAC selected Seitel as our IT provider less than one year ago. Dissatisfaction with their service has been so strong that last month we discontinued our relationship with them and have now begun working with Morningside. We held several meetings with Morningside prior and were encouraged by their responsiveness to the concerns we were experiencing with Seitel. This past week is our first with Morningside, setting up software connections to them, which went markedly more smoothly than it had with Seitel. We are hopeful Morningside will serve WCB needs and if so, will be doing so at a savings over Seitel.

Washington Counties Building

With the weather turning colder, we anticipate an uptick in homeless encampments on WCB property and concern continues about impact on building funds and identifying cost-effective strategies for addressing. The WCB Management Committee, on which WACO Executive Officers serve, will be meeting late winter to discuss status of reserves and the potential for shared building management staffing.

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

WACO 2023-2027 Strategic Plan Implementation



NOVEMBER 2024 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		Legislative committee interim work includes numerous cross-affiliate issues
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 – in conjunction with Annual Meeting		Didn’t hold in conjunction with conference – met with legislators instead - will shoot for Zoom gathering after first of year
Per Legislative Action Plan - End of Session reporting and survey	Annually – end of session		Completed
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		Expanded – interim committee work increased – tracking this. Also working on gathering of committee / caucus staff of local govt, state govt, and law and justice
Affiliate proposals for WACO priority legislation	Annually August 29-September 26		Timeline set and will be 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; Legislative Committee wishes to uphold model for Day on the Hill implemented in 2023 – increase legislators coming to speak to membership, a limited number of targeted meetings with key legislators and assistance to individual members in setting up meetings

Supporting documents –

WACO Legislative Action Plan - [JW WACO Leg Strat Plan shorter version final.docx](#)

Benchmarks

1. By 2027, track record of having effectively responded to emergent cross-affiliate policy issues
2. By 2027, at least three years of WACO legislative priorities including a cross-affiliate proposal

EDUCATION AND CAPACITY BUILDING

Goal: Enhance the capacity and effectiveness of our members

Impact Strategy 2 – Provide enhanced training and targeted services to support the roles and responsibilities of our members.

Desired Outcome – WACO is a valued go-to resource for training and technical assistance necessary for members to fulfill their roles and responsibilities.

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
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"> • Uniform Unclaimed Property Act • Effective Delegation • Managing Stress, Time & Energy for Leaders • 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 • Legal Representation for Elected Officials (11/29/23 presented by Greg Banks, Island County Prosecutor) • 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) <p>Trainings scheduled/pending-scheduling for 2023-2024</p> <ul style="list-style-type: none"> • Working with Labor (currently being developed by Maria Apointe) • Effective Performance Measures (pending speaker selection) <p>Monthly Packed Lunches continue to be well attended and relevant, providing needs assessment and identification of future education and training offerings</p>
Explore / launch / support need for affiliate/cross-affiliate user groups,	Launch MIP user group Spring / Summer 23; evaluate Spring/Summer		MIP not widely used, exploring different user groups of interest to counties / members.

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

beginning with MIP accounting software users	24; ID potential additional user groups Spring/summer 24		
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. Will reconvene the committee late Fall.
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 2025 – for May 25 EO/budget committee and July 25 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 2026 based on March 2024/25 annual survey data – for May 26 EO / budget committee and July 26 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 –

Benchmarks

1. By 2024, Adopt policies and budget reflecting education committee recommendations.
2. By 2026, providing enhanced training and technical assistance delivery.

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

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			Service menu revised and updated August 2024
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)		Ongoing
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		Restarted staff conversation – approaching sponsors / vendors and Enterprise Car Rental
Executive Officers and staff develop potential cost and contracting models for fee-for-service; coordinate with education committee development of expanded training and technical assistance. Board consider EO and staff proposal for ala carte service offerings, including cost and contracting models	April 2026 based on March 2024/25 annual survey data – for May 25 EO / budget committee and July 25 Board decision and 2025 annual conference roll-out		
WACO staff engage in training and discussion on	Completed Spring/summer 2023		Staff engaged in different training

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

best practices in customer service			based on individually assessed / discussed need; will be meeting to discuss learnings in August.
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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		Initial meeting held now a quarterly meeting of associations present MRSC new exec dir in Nov 24 - meet
WACO host regular cross-affiliate leadership meetings	In conjunction with Annual Conference; quarterly via Zoom		Replaced with affiliate pre lunch with legislators – will schedule another meeting via zoom early 2025
Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm	2024		Exploring options; may be cost prohibitive

Supporting documents –

Benchmarks

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

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 –		Per President Cziske theme – add new component re: clarity re: organizational leadership roles – develop job descriptions for all trustee roles early 2025 – reconvene TALs to update outreach plan
TAL and staff strengthen monthly “Packed Lunch” gatherings – advertise 4 months of upcoming topics / presenters; use evaluation data to strengthen breakout discussions	As part of Winter 2023 meeting agenda; set future mtg agenda		Packed Lunches planned through 2024 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	Convened NEO committee Spring 2023		NEO cohort gathering poorly attended, but individual outreach to NEOs and their return interaction strong. Organization responsive to their identified needs.
Per Conference Procedures - Conference Committee meet regularly and use evaluation and other input data to design relevant and accessible annual conference	Annually – January to September		Ongoing

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

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	2024 – video completed		Launching new phase of KYCO – repurposing KYCO content to populate member social media / raise awareness of roles -
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
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	2024		

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

Board review / adoption			
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

Work plan components:

Action	Timing	Status	Notes
Staff work with Audit Committee and Executive Officers to explore new investment strategies for WACO	2023		Completed – achieving much better returns!
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		May 24 budget committee revised goals and adopted staff recommendation for anticipated unexpended funds to be transferred to reserves annually.
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: November 7, 2024

TO: WACO Board of Trustees

FROM: Timothy Grisham, Deputy Director

SUBJECT: DEPUTY DIRECTOR REPORT

BACKGROUND INFORMATION: With the relative short turn-around between meetings there is less to report this meeting than in past meetings. With that in mind I want to direct you to our website analytics in brief.

Thus far in 2024 the WACO website received 19% more views (measured by average/month) than 2023, with an increase of 41% for returning visitors. This is our highest mark for average monthly views ever, and the highest in users since 2020.

What does this tell us? First, we are receiving more return visits from more visitors. Second, we are seeing increased growth and engagement on par with 2017-2020. This could be due to many reasons, however with increased traffic due to the redirection of WSACT and WACME to our site, as well as the excellent work of our Member Services Manager Cella Hyde, we are seeing more frequent traffic.

Our primary site views come from simple pieces of information. Our membership directory, county map, Washington county government pages all rank in the top five pages visit each month, rounded off with the WACME and WSACT pages to close out the top five.

This tells us that many non-members utilize the website to find information about their local elected officials – who they are, what they do, and how to contact them.

RECOMMENDED ACTION: Information Only



MEMORANDUM

DATE: November 5, 2024

TO: WACO Board of Trustees

FROM: Tiffin Moreno, Finance & Administration Manager

SUBJECT: FINANCIAL REPORTS AS OF SEPTEMBER 30, 2024

SUMMARY: The following bank statement ending balances are true as of September 30, 2024

Institution	Account ID	Total Statement Balances	Notes
Key Bank		\$931,701.25	
	Ckg #6577	\$918,870.49	Checking
	Ckg #9986	\$12,830.76	Donor Reserve – Scholarship Acct
Seattle Bank	Certificate #6516	\$175,954.50	Matures 11/14/24 (3.80%)
Total Cash on Hand:		\$1,107,655.75	
Total Reserve:		\$499,700.00	
Total Operating:		\$456,013.88	
Total Designated/Capital Funds:		\$139,111.11	
Total Scholarship Funds:		\$12,830.76	

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

Washington Association of County Officials
Aged Payables by Invoice Date - 00 Aged Payables-Monthly
Aging Date - 9/30/2024
10 - Operating - Unrestricted
From 9/1/2024 Through 9/30/2024

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
Chaplain	Christian Outreach for Police	2024 10 03 Conf Sheriffs	10/31/2024	(500.00)	0.00	0.00	0.00	0.00	(500.00)
Total Chaplain	Christian Outreach for Police			(500.00)	0.00	0.00	0.00	0.00	(500.00)
DEFINITI	DEFINITI LLC	EFT PPA-00056168-CI...	10/30/2024	1,032.50	0.00	0.00	0.00	0.00	1,032.50
Total DEFINITI	DEFINITI LLC			1,032.50	0.00	0.00	0.00	0.00	1,032.50
Gallagher Fiduciary	Gallagher Fiduciary Advisors	EFT 322555	10/30/2024	875.00	0.00	0.00	0.00	0.00	875.00
Total Gallagher Fiduciary	Gallagher Fiduciary Advisors			875.00	0.00	0.00	0.00	0.00	875.00
Gentile	Joseph P Gentile Jr	2024 10 03 Gentile, J	10/31/2024	(2,700.00)	0.00	0.00	0.00	0.00	(2,700.00)
Total Gentile	Joseph P Gentile Jr			(2,700.00)	0.00	0.00	0.00	0.00	(2,700.00)
Grisham Timothy	Timothy Grisham	EFT 2024 09 TG	10/30/2024	109.00	0.00	0.00	0.00	0.00	109.00
Total Grisham Timothy	Timothy Grisham			109.00	0.00	0.00	0.00	0.00	109.00
L&L Lufkin	L&L Lufkin, Inc	EFT 2024 09 LL	10/30/2024	625.00	0.00	0.00	0.00	0.00	625.00
Total L&L Lufkin	L&L Lufkin, Inc			625.00	0.00	0.00	0.00	0.00	625.00
LNI	Department of Labor and Industries	EFT LNI 2024 Q3	10/31/2024	430.85	0.00	0.00	0.00	0.00	430.85

Washington Association of County Officials
Aged Payables by Invoice Date - 00 Aged Payables-Monthly
Aging Date - 9/30/2024
10 - Operating - Unrestricted
From 9/1/2024 Through 9/30/2024

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
Total LNI	Department of Labor and Industries			430.85	0.00	0.00	0.00	0.00	430.85
Masters	Masters Performance Improvements	2024 10 03 MPI	10/31/2024	(3,250.00)	0.00	0.00	0.00	0.00	(3,250.00)
Total Masters	Masters Performance Improvements			(3,250.00)	0.00	0.00	0.00	0.00	(3,250.00)
PAC AUTO	Pacific Office Automation INC	EFT 2024 09 30	10/10/2024	399.23	0.00	0.00	0.00	0.00	399.23
Total PAC AUTO	Pacific Office Automation INC			399.23	0.00	0.00	0.00	0.00	399.23
PFML	Paid Family & Medical Leave Program	EFT PFML 2024 3Q	10/31/2024	646.00	0.00	0.00	0.00	0.00	646.00
Total PFML	Paid Family & Medical Leave Program			646.00	0.00	0.00	0.00	0.00	646.00
Rehn	Rehn and Associates	16222	10/30/2024	13.50	0.00	0.00	0.00	0.00	13.50
Total Rehn	Rehn and Associates			13.50	0.00	0.00	0.00	0.00	13.50
WA Cares	Washington Cares Act	EFT WA Cares Act EE - 2024 3Q	10/31/2024	445.72	0.00	0.00	0.00	0.00	445.72
Total WA Cares	Washington Cares Act			445.72	0.00	0.00	0.00	0.00	445.72

Washington Association of County Officials
Aged Payables by Invoice Date - 00 Aged Payables-Monthly
Aging Date - 9/30/2024
10 - Operating - Unrestricted
From 9/1/2024 Through 9/30/2024

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
WAC BUILDING	Washington Counties Building	WCB2024-16	10/31/2024	0.00	1,967.95	0.00	0.00	0.00	1,967.95
Total WAC BUILDING	Washington Counties Building			0.00	1,967.95	0.00	0.00	0.00	1,967.95
		Total 10 - Operating - Unrestricted		(1,873.20)	1,967.95	0.00	0.00	0.00	94.75
Report Total				(1,873.20)	1,967.95	0.00	0.00	0.00	94.75

Cash Forecast / Flow Projection

Washington Assoc of County Officials

Starting date 1/1/2024

Cash balance alert minimum 25,000

	Beginning	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Total
Cash on hand for Operating (beginning of month)	223,909	125,312	577,535	488,098	414,336	552,888	459,225	377,084	503,901	433,966	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	

CASH RECEIPTS											
Membership Assessments		475,552	0	0	181,716	0	0	211,159	0	0	868,426
Wapa Allocations		-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-21,823	-196,407
Contracts / Rental		2,634	2,378	2,422	2,497	2,378	2,468	2,378	2,609	2,378	22,142
Interest, other income		2,754	4,316	3,331	3,219	5,353	2,947	3,380	4,709	3,206	33,215
Conferences		79,514	0	12,675	43,789	4,225	5,250	4,197	10,150	7,100	166,900
TOTAL CASH RECEIPTS		538,632	-15,129	-3,395	209,398	-9,867	-11,158	199,290	-4,354	-9,139	894,276
Total cash available	223,909	663,944	562,406	484,703	623,734	543,021	448,067	576,374	499,546	424,827	

CASH PAID OUT											
Salaries / Benefits		55,642	57,367	50,454	53,205	58,689	52,927	53,315	51,104	54,345	487,048
Conferences		22	0	0	0	3,550	0	0	371	622	4,565
Education		0	0	0	0	0	0	0	0	0	0
Professional Fees		100	0	763	0	0	655	1,350	0	772	3,640
Legislative		7,894	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	55,894
Operations		8,752	8,788	9,039	9,606	8,833	8,978	5,859	6,098	5,330	71,283
Communications		1,371	1,404	822	699	699	1,149	2,057	699	699	9,600
Outreach		0	0	0	0	0	0	0	0	0	0
Insurance - Business		396	396	405	555	405	405	405	405	405	3,779
Travel/Outreach - Board/Staff		183	190	2,719	616	3,983	704	3,322	738	274	12,730
Memberships/Subscriptions		299	164	164	164	164	164	164	164	164	1,613
Other expenses											0
Miscellaneous											0
SUBTOTAL		74,659	74,308	70,367	70,846	82,324	70,983	72,473	65,580	68,612	650,152
Equip Purch / WCB Cap improv						1,471					1,471
TOTAL CASH PAID OUT		74,659	74,308	70,367	70,846	83,795	70,983	72,473	65,580	68,612	651,623
Subtotal Cash on hand (end of month)	223,909	589,285	488,098	414,336	552,888	459,225	377,084	503,901	433,966	356,215	

OTHER OPERATING DATA											
Trx to Other Funds		-11,750									
Accounts receivable balance +	3,298										
Payroll Liability / SUI -	-20,500										
Accrued Vacation balance -	-72,760										
Accounts payable balance -	-8,636										
Total Designated Liability	-98,597	-11,750	0	0	0	0	0	0	0	0	
Available Cash for Next Month	125,312	577,535	488,098	414,336	552,888	459,225	377,084	503,901	433,966	356,215	

Washington Association of County Officials

Aged Receivables by Due Date

Aging Date - 9/1/2024

10 - Operating - Unrestricted

From 9/1/2024 Through 9/30/2024

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
WAPA	AJG-32255-01	9/30/2024	349.12	0.00	0.00	0.00	0.00	349.12
WAPA	PPA-00056168-1	9/30/2024	411.96	0.00	0.00	0.00	0.00	411.96
	Total 10 - Operating - Unrestricted		761.08	0.00	0.00	0.00	0.00	761.08
Report Total			761.08	0.00	0.00	0.00	0.00	761.08

As of Sept 30, 2024

Current Assets

Operating Cash & Equivalents										
Checking: Key Bank - Operating Acct 48206577	1010	443,623.15	336,136.23	93,729.61	7,356.29	0.00	22,949.34	15,075.87	918,870.49	
Ckg: Key Bank - WACO Scholarship - Acct 471481009986	1042	0.00	0.00	0.00	0.00	12,830.76	0.00	0.00	12,830.76	
Cash (Deposits in Transit)	1090	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Credit Card AP Clearing	2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Operating Cash & Equivalents		443,623.15	336,136.23	93,729.61	7,356.29	12,830.76	22,949.34	15,075.87	931,701.25	
Board Reserve Cash Funds										
CD: Seattle Bank - Acct 60296516	1031	12,390.73	163,563.77	0.00	0.00	0.00	0.00	0.00	175,954.50	
Total Board Reserve Cash Funds		12,390.73	163,563.77	0.00	0.00	0.00	0.00	0.00	175,954.50	
Accounts Receivable										
Accounts Receivable	1200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable - Misc										
AR Miscellaneous	1250	20,500.00	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	
WAPA/WAPA SEP Pass-through	1350	1,343.31	0.00	0.00	0.00	0.00	0.00	0.00	1,343.31	
Due to/from other funds	1900	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	
Scholarship Fund Clearing Acct	2521	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	
Payroll Service Bureau Clearing	2550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Accounts Receivable - Misc		21,843.31	0.00	0.00	0.00	0.00	0.00	0.00	21,843.31	
Prepays										
Prepays	1280	12,444.04	0.00	0.00	0.00	0.00	7,500.00	0.00	19,944.04	
Total Prepays		12,444.04	0.00	0.00	0.00	0.00	7,500.00	0.00	19,944.04	
Total Current Assets		490,301.23	499,700.00	93,729.61	7,356.29	12,830.76	30,449.34	15,075.87	1,149,443.10	
Fixed Assets										
Furniture, Equipment, Website										
Fixed Assets - Furniture & Equipment	1400	45,762.83	0.00	0.00	1,642.49	0.00	0.00	0.00	47,405.32	
Total Furniture, Equipment, Website		45,762.83	0.00	0.00	1,642.49	0.00	0.00	0.00	47,405.32	
Accumulated Depreciation										
Accumulated Depreciation	1450	(32,107.94)	0.00	0.00	0.00	0.00	0.00	0.00	(32,107.94)	
Total Accumulated Depreciation		(32,107.94)	0.00	0.00	0.00	0.00	0.00	0.00	(32,107.94)	
Total Fixed Assets		13,654.89	0.00	0.00	1,642.49	0.00	0.00	0.00	15,297.38	
Other Assets										
WCB Partnership										
WA Counties Building Partnership	1500	146,684.02	0.00	12,270.39	0.00	0.00	0.00	0.00	158,954.41	
Total WCB Partnership		146,684.02	0.00	12,270.39	0.00	0.00	0.00	0.00	158,954.41	
Total Other Assets		146,684.02	0.00	12,270.39	0.00	0.00	0.00	0.00	158,954.41	
Total Assets		650,640.14	499,700.00	106,000.00	8,998.78	12,830.76	30,449.34	15,075.87	1,323,694.89	
Liabilities and Net Assets										
Liabilities										
Accounts Payable										
Accounts Payable	2000	(1,893.55)	0.00	0.00	0.00	0.00	7,500.00	0.00	5,606.45	
Accounts Payable (GL SYSTEM)	2005	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	
Contracts Payable/Receivable	2510	(625.00)	0.00	0.00	0.00	0.00	0.00	0.00	(625.00)	
Total Accounts Payable		(2,518.55)	0.00	0.00	0.00	0.00	7,500.00	0.00	4,981.45	
Accrued Payroll Liabilities										
Salary and Wages Payable	2100	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	
Payroll - HSA Contribution Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Payroll - HRA Contribution Payable	2121	(539.08)	0.00	0.00	0.00	0.00	0.00	0.00	(539.08)	
Payroll - Retirement Plan Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Payroll - Accrued Vacation Payable	2190	70,273.29	0.00	0.00	0.00	0.00	0.00	0.00	70,273.29	
Payroll - SUI and FUTA Payable	2200	20,500.00	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
Payroll - FICA (SS & MC) Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Labor & Industries (Work Comp) Payable	2240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll - Paid Family Medical Leave Payable	2241	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accrued Payroll Liabilities		<u>90,234.21</u>	0.00	0.00	0.00	0.00	0.00	0.00	90,234.21
Total Liabilities		87,715.66	0.00	0.00	0.00	0.00	7,500.00	0.00	95,215.66
Net Assets									
Beginning Net Assets									
Interfund Balances / Transfers	1901	(11,750.00)	0.00	0.00	0.00	0.00	16,808.25	4,000.00	9,058.25
Net Assets	3000	371,099.42	0.00	0.00	0.00	(2,605.69)	0.00	0.00	368,493.73
Cash To Carry-Forward	3001	(40,500.00)	0.00	10,000.00	7,500.00	0.00	6,000.00	17,000.00	0.00
Total Beginning Net Assets		318,849.42	0.00	10,000.00	7,500.00	(2,605.69)	22,808.25	21,000.00	377,551.98
Without Donor Restrictions									
Operating: Unexpended - Board Unrestricted	3010-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating: Board Reserve	3010-21	0.00	499,700.00	0.00	0.00	0.00	0.00	0.00	499,700.00
Capital: Building Maint Reserve	3010-30	0.00	0.00	96,000.00	0.00	0.00	0.00	0.00	96,000.00
Capital: Tech & Equip Replacement Reserve	3010-31	0.00	0.00	0.00	1,498.78	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	141.09	0.00	141.09
Designated: Prof Fees Audit Reserve	3010-51	0.00	0.00	0.00	0.00	0.00	0.00	(3,072.58)	(3,072.58)
Total Without Donor Restrictions		0.00	499,700.00	96,000.00	1,498.78	0.00	141.09	(3,072.58)	594,267.29
With Donor Restrictions									
WACO Scholarship Fund - Donor Reserve	3010-42	(174.33)	0.00	0.00	0.00	14,593.15	0.00	0.00	14,418.82
Conference Networking Fund - Donor Reserve	3010-70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total With Donor Restrictions		(174.33)	0.00	0.00	0.00	14,593.15	0.00	0.00	14,418.82
Current Year Excess (Deficit)		<u>244,249.39</u>	0.00	0.00	0.00	843.30	0.00	(2,851.55)	242,241.14
Total Net Assets		<u>562,924.48</u>	499,700.00	106,000.00	8,998.78	12,830.76	22,949.34	15,075.87	1,228,479.23
Total Liabilities and Net Assets		<u><u>650,640.14</u></u>	499,700.00	106,000.00	8,998.78	12,830.76	30,449.34	15,075.87	1,323,694.89

COMBINED FUNDS REVENUE AND EXPENSES

As of Sept 30, 2024

Revenue

Members Assessments

Membership Income - County Reimbursements	4000	868,426.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WAPA Assessment Pass Through	8950	(196,407.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Members Assessments		672,019.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Contracts

Contract Rev - DSHS	4100	740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Contracts		740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Conferences

Annual Conf Registration Rev - Attendee	4200	4,675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conference Rev - All Elected Members	4201	109,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Exhibitor	4210	26,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf Registration Rev - Sponsorships	4220	26,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		166,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Rental Receipts

Rental Income - WAPA	4600	21,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Receipts		21,402.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Miscellaneous

Interest Income	4800	30,815.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	4900	2,399.22	0.00	0.00	0.00	0.00	232.28	0.00	0.00	0.00
Total Miscellaneous		33,215.20	0.00	0.00	0.00	0.00	232.28	0.00	0.00	0.00
Total Revenue		894,276.20	0.00	0.00	0.00	0.00	232.28	0.00	0.00	0.00

Expense

Salaries, Taxes, Benefits

Salaries & Wages	5000	365,246.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Accrued Vacation at Year End	5005	(2,159.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Health Insurance	5110	51,138.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - HRA Contributions	5121	21,353.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee PR Benefits - Retirement	5130	22,853.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - FICA (SS & MC)	5210	27,870.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Taxes - Labor & Industries (Workers Comp)	5240	745.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Taxes, Benefits		487,047.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Conferences

Annual Conf - Food/Catering	6510	(120.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Facilitators/Speakers/Trainers	6520	3,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Entertainment	6521	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Supplies/Printing/Staff/Lodging	6540	586.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Conf - Awards & Recognition	6545	548.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Conferences		4,564.87	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	3,640.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Fees - State Audit - Every 3 Yrs	8101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55	0.00
Total Professional Fees		3,640.39	0.00	0.00	0.00	0.00	0.00	0.00	2,851.55	0.00

Legislative Advocacy

Operating - Unrestricted	Unexpended - Board Unrestricted	Operating Reserve - Board Restricted	Capital: Building Maint Reserve	Capital: Tech & Equip Replacement (T&E)	WACO Scholarship Fund (WACOSF)	Designated: Conference - NEO	Designated: Prof Fee - SAO_Legal_etc	Networking Activities Fund
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Legislative/Advocacy - Contract Reps	8110	54,000.00	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	<u>1,893.77</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legislative Advocacy		55,893.77	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	27.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Supplies	6000-1	586.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Printing/Publications	6000-2	182.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Software/Subscripts/Renewals	6000-3	3,239.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Leased Space	7000	61,044.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Telephone	7050	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Equip Rental & Maint. Agreement	7200	3,189.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Bank/Credit Card Fees/Penalty Fees	7300	1,501.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - License Fees and Permits	7400	25.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Property Taxes	7900	167.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office - Miscellaneous Exp	8900	<u>239.27</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - General		71,283.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Communications										
Office - Technology & Communication	7100	<u>9,599.63</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Communications		9,599.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Insurance										
Office - Insurance - WACO	7800	<u>3,778.75</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Insurance		3,778.75	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	7,717.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel Expenses - Staff - Contg Ed/Training/Travel	8550	<u>4,887.28</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Travel		12,605.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations - Memberships & Subscriptions										
Office - Memberships & Subscriptions	7410	<u>1,613.25</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operations - Memberships & Subscriptions		1,613.25	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	9,000.00	0.00	0.00	0.00
Scholarship Misc Expenses	8401	0.00	0.00	0.00	0.00	0.00	164.20	0.00	0.00	0.00
Total Scholarship		<u>0.00</u>	0.00	0.00	0.00	0.00	9,164.20	0.00	0.00	0.00
Total Expense		<u><u>650,026.81</u></u>	0.00	0.00	0.00	0.00	9,164.20	0.00	2,851.55	0.00
Depreciable Assets/Trx Funds										
WCB Remodel/Update Funds		7,217.02	0.00	0.00	6,850.00	0.00	0.00	0.00	0.00	0.00
Trx To/From Funds										
Interfund Balances / Transfers	1901	<u>11,750.00</u>	0.00	0.00	0.00	0.00	0.00	(16,808.25)	(4,000.00)	0.00
Total Trx To/From Funds		<u>11,750.00</u>	0.00	0.00	0.00	0.00	0.00	(16,808.25)	(4,000.00)	0.00
Total Depreciable Assets/Trx Funds		18,967.02	0.00	0.00	6,850.00	0.00	0.00	(16,808.25)	(4,000.00)	0.00
Excess (Deficit)		<u><u>225,282.37</u></u>	0.00	0.00	(6,850.00)	0.00	(8,931.92)	16,808.25	1,148.45	0.00



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 09/30/2024

OPERATING FUND #10 - ONLY

	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET (RED) = Deficit
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			
REVENUE												
Members Assessments / Allotments												
Membership Income - County Reimbursements	475,551.75			181,715.75			211,158.50			868,426.00	1,079,929	(211,503)
WAPA Assessment Pass Through	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(21,823.00)	(196,407.00)	(261,876)	65,469
Total Members' Assessments / Allotments	453,728.75	(21,823.00)	(21,823.00)	159,892.75	(21,823.00)	(21,823.00)	189,335.50	(21,823.00)	(21,823.00)	672,019.00	818,053	(146,034)
Contracts												
DSHS	256.25		43.75	118.75	0.00	90.00		231.25		740.00	1,800	(1,060)
Total Contracts	256.25	0.00	43.75	118.75	0.00	90.00	0.00	231.25	0.00	740.00	1,800	(1,060)
Conferences / Training / Education												
Annual Conference												
Conf Registration - Attendee							2,125.00	1,700.00	850.00	4,675.00	9,500	(4,825)
Conf Registration - Pre-Paid Elected Officials	79,514.25			29,789.25			346.50			109,650.00	109,650	0
Conf Registration - Exhibitor			6,925.00	6,000.00	3,475.00	500.00	1,475.00	5,950.00	1,750.00	26,075.00	21,750	4,325
Conf Registration - Sponsorships			5,750.00	8,000.00	750.00	4,750.00	250.00	2,500.00	4,500.00	26,500.00	30,000	(3,500)
Total Conferences	79,514.25	0.00	12,675.00	43,789.25	4,225.00	5,250.00	4,196.50	10,150.00	7,100.00	166,900.00	170,900	(4,000)
Rental												
Rental Income - WAPA	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	2,378.00	21,402.00	28,536	(7,134)
Total Rental Receipts	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	21,402.00	28,536	(7,134)
Miscellaneous												
Interest Income	2,274.62	4,315.97	3,091.28	2,979.35	4,872.67	2,947.14	2,899.75	4,709.34	2,725.86	30,815.98	18,000	12,816
Miscellaneous Income / Restitution	479.84		239.93	239.92	479.84		479.85		479.84	2,399.22	4,000	(1,601)
Total Miscellaneous	2,754.46	4,315.97	3,331.21	3,219.27	5,352.51	2,947.14	3,379.60	4,709.34	3,205.70	33,215.20	22,000	11,215
Total Revenue + Fund Balance Carryover	538,631.71	(15,129.03)	(3,395.04)	209,398.02	(9,867.49)	(11,157.86)	199,289.60	(4,354.41)	(9,139.30)	894,276.20	1,041,289	(147,013)



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 09/30/2024

2024 YE Projection as of 09/30/2024 OPERATING FUND #10 - ONLY	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	TOTAL 2024		
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET (RED) = Deficit
EXPENSE												
Salaries / Taxes Benefits												
Salaries												
Accrued Vacation	2,664.10	4,161.90	(2,104.08)	4.43	(188.43)	(3,524.10)	(1,466.00)	(1,928.67)	221.60	(2,159.25)	24,000	26,159
Employee - Executive Director	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	136,098.00	181,464	45,366
Employee - Dep Dir	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	12,521.00	112,689.00	150,252	37,563
Employee - FAM	6,267.00	6,267.00	6,267.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	58,089.00	77,742	19,653
Employee - MSM	6,267.00	6,267.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	6,548.00	58,370.00	78,024	19,654
Subtotal Salaries & Wages	42,841.10	44,338.90	38,353.92	40,743.43	40,550.57	37,214.90	39,273.00	38,810.33	40,960.60	363,086.75	511,482	148,395
Taxes / Benefits												
Employee Payroll Benefits - Health Insurance	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	5,682.04	51,138.36	77,652	26,514
Employee Payroll Benefits - HRA Contributions	1,005.00	1,005.00	1,005.00	1,005.00	6,711.03	4,789.82	2,808.09	1,130.00	1,894.18	21,353.12	15,420	(5,933)
Employee Payroll Benefits - Retirement	2,743.07	2,855.40	2,385.45	2,564.66	2,550.20	2,300.02	2,454.38	2,419.68	2,580.95	22,853.81	36,561	13,707
P/R Taxes - FICA (SS & MC)	3,287.82	3,402.41	2,944.57	3,127.34	3,112.60	2,857.41	3,014.85	2,979.49	3,143.95	27,870.44	35,962	8,092
P/R Taxes - Labor & Industries (Workers Comp)	82.80	82.80	82.85	82.80	82.80	82.85	82.80	82.80	82.85	745.35	1,056	311
Total Salaries, Taxes, Benefits	55,641.83	57,367	50,454	53,205	58,689	52,927	53,315	51,104	54,345	487,047.83	678,133	191,085
Conferences												
Annual Conference												
Annual Conf - Facility/Equip Rental										0.00	30,000	30,000
Annual Conf - Food/Catering/Awards Banquet									(120.00)	(120.00)	28,000	28,120
Annual Conf - Outgoing President's Reception										0.00	7,500	7,500
Annual Conf - Facilitators/Speakers/Trainers					3,550.00					3,550.00	15,050	11,500
Annual Conf - Entertainment										0.00	4,550	4,550
Annual Conf - Reg Platform										0.00	6,300	6,300
Annual Conf - Printing/Supplies/Lodging	(55.18)							370.76	270.60	586.18	2,800	2,214
Awards & Recognition	76.93								471.76	548.69	1,500	951
Total Conference	21.75	0.00	0.00	0.00	3,550.00	0.00	0.00	370.76	622.36	4,564.87	95,700	91,135
Non-Conference Education												
Summer Education/Training - Members										0.00	1,500	1,500
Total Non-Conference Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500	1,500
Professional Fees - Acctg/Auditing/PR												
Aiken Sanders - Annual Audit / 990 Prep							1,350.00			1,350.00	1,200	(150)
Trowe/Kestra/Gallagher - 401k Financial Fees			674.36			655.09			772.14	2,101.59	2,700	598
AATRIX - 941/942/W2/1099/1096 Processing	99.80		89.00							188.80	200	11
Total Professional Fees	99.80	0.00	763.36	0.00	0.00	655.09	1,350.00	0.00	772.14	3,640.39	4,100	460
Legislative Advocacy												
Contract - Legislative/Advocacy	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	54,000.00	80,000	26,000
Legislative Sessions Support Waco Day Hill	1,893.77									1,893.77	3,500	1,606
Total Legislative Advocacy	7,893.77	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	55,893.77	83,500	27,606
EXPENSE (con't)												
Operations												
Supplies	47.81	109.22	41.87	50.49	184.32	21.44	26.66	84.18	48.30	614.29	1,600	986
Printing/Publications	9.33	23.88	31.07	9.42	16.50	61.54	20.20	10.66		182.60	400	217
Software/Software Renewals	349.74	356.56	464.97	499.13	235.61	441.14	355.60	301.22	235.61	3,239.58	5,825	2,585
Postage & UPS										0.00	50	50
Office Lease/IT	7,668.50	7,668.50	7,668.50	8,294.43	7,668.50	7,668.50	4,717.00	4,973.66	4,717.00	61,044.59	92,022	30,977
Telephone - Office / Cells	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	1,080.00	1,440	360
Equipment Rental & Maint. Agree.	398.12	398.12	398.12		398.21	399.21	399.23	399.23		3,189.36	4,500	1,311



Washington Association of COUNTY OFFICIALS

2024 YE Projection as of 09/30/2024

	1/1/2024 - 1/31/2024	2/1/2024 - 2/28/2024	3/1/2024 - 3/31/2024	4/1/2024 - 4/30/2024	5/1/2024 - 5/31/2024	6/1/2024 - 6/30/2024	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	TOTAL 2024 ACTUAL SO FAR	2024 APPROVED BUDGET	VARIANCE TO BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL			(RED) = Deficit
OPERATING FUND #10 - ONLY												
Fees - Banking	145.45	(12.13)	195.30	195.50	195.40	195.40	195.25	195.65	195.35	1,501.17	36	(1,465)
License Fees and Permits				25.13						25.13	100	75
Property Taxes / B&O Taxes		109.90				57.26				167.16	300	133
Miscellaneous	13.50	13.50	119.05	13.50	13.50	13.62	25.50	13.50	13.60	239.27	508	269
Total Operations	8,752.45	8,787.55	9,038.88	9,605.72	8,833.04	8,978.11	5,859.44	6,098.10	5,329.86	71,283.15	106,781	35,498
Communications												
Vimeo - Video Sharing	262.80									262.80	350	87
Zoom Meeting - Web Conf Service							1,357.84			1,357.84	1,500	142
CivicPlus - Website Platform	376.00	376.00	385.23	412.60	412.60	412.60	412.60	412.60	412.60	3,612.83	4,650	1,037
WSAC Media Sharing	149.97	149.97	149.97			449.91				899.82	2,000	1,100
Survey Monkey - Survey Service		512.46								512.46	550	38
Blu Hosting - Website domains - Clerks/WACO	295.48	78.82								374.30	375	1
Social Media Archiving	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	286.62	2,579.58	1,350	(1,230)
Total Communications	1,370.87	1,403.87	821.82	699.22	699.22	1,149.13	2,057.06	699.22	699.22	9,599.63	10,775	1,175
Insurance - Business												
Insurance - WACO	396.00	396.00	405.25	555.25	405.25	405.25	405.25	405.25	405.25	3,778.75	4,900	1,121
Total Insurance	396.00	396.00	405.25	555.25	405.25	405.25	405.25	405.25	405.25	3,778.75	4,900	1,121
Travel												
			BOD		Bdgt		BOD		BOD			
Travel Expense - Board Mtg/Training/Travel		136.13	2,698.64		2,519.16		2,145.75	218.21		7,717.89	23,500	15,782
Travel Expenses - Staff-Contg Ed/Training/Travel/Outreach	183.25	53.79	20.81	616.20	1,463.74	704.43	1,176.06	520.01	273.99	5,012.28	17,000	11,988
Total Travel	183.25	189.92	2,719.45	616.20	3,982.90	704.43	3,321.81	738.22	273.99	12,730.17	40,500	27,770
Memberships and Subscriptions												
NCCAE / NACO	0.00									0.00	1,250	1,250
LOBBYGOV - Organization Team Plan	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	1,478.25	2,000	522
3CMA-County Comm/Marketing/Others	135.00									135.00	400	265
Total Memberships and Subscriptions	299.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	164.25	1,613.25	3,650.00	2,036.75
Total Expense	74,658.97	74,308.14	70,366.84	70,845.91	82,323.90	70,983.30	72,472.97	65,580.14	68,611.64	650,152	1,029,539	379,387
Assets - Office Furniture / Equipment												
WCB Conf Rm Improvements					1,471.32			3,777.75	1,967.95			
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	4,000.00										4,000	
Fund 50:Conf: Newly Elected Officers	7,750.00										7,750	
	11,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,750.00	0.00
DEFICIT/PROFIT	452,222.74	(89,437.17)	(73,761.88)	138,552.11	(93,662.71)	(82,141.16)	126,816.63	(73,712.30)	(79,718.89)	244,124.39	0	232,374





MEMORANDUM

DATE: November 07, 2024

TO: WACO Board of Trustees

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

SUBJECT: MEMBER SERVICES REPORT

MONTHLY CHECK-IN EMAIL –

The WACO Member Services Manager continues to work to increase outreach to member offices utilizing the WACO newsletter, social media, and direct emails sent 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.

OUTREACH & MARKETING MATERIAL –

The WACO Member Services Manager continues to actively work to increase engagement and perceived value of WACO outreach material. Working with adjacent entities like the Washington Department of Enterprise Services, the Secretary of State's Center for Government Innovation, the Washington Counties Risk Pool, and others, the Member Services Manager is working to create a collection of passive marketing materials that highlight available free services and upcoming opportunities from fellow entities.

These materials serve three core purposes:

- Connecting WACO members with much needed resources that they may not have knowledge of.
- Populating the WACO social media pages, Courthouse Journal newsletter, and individual emails to members.
- Strengthening the bond and mutual partnership between WACO and adjacent entities.