



Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

WACO Board of Trustees Regular Meeting  
Tuesday, December 2, 2025 ~ 8:30a.m. – 12:00p.m.

WACO Board of Trustees Retreat  
Tuesday, December 2, 2025 ~ 1:00p.m. - 4:30p.m.  
Wednesday, December 3, 2025 ~ 9:00a.m. - noon

Tulalip Resort - Tulalip, WA

**AGENDA**  
**Tuesday, December 2, 2025**

**WACO Board of Trustees Regular Meeting – Evergreen Room – located on the 2nd floor**

|          |   |         |
|----------|---|---------|
| 7:30a.m. | Breakfast – Evergreen Room  |         |
| 8:30a.m. | Call to Order – President Linda Hjelle  |         |
|          | Roll Call of Attending Members  |         |
|          | Approval of Agenda  | Tab A   |
|          | Approval of Minutes – September 30, 2025  | Tab A-1 |
| 8:45a.m. | 2026 WACO Budget Discussion <ul style="list-style-type: none"><li>○ Tiffin Moreno, Jennifer Wallace</li></ul>                         | Tab B   |
| 9:15a.m. | Proposed 2026 WACO Board Meeting Dates and Locations <ul style="list-style-type: none"><li>○ Tiffin Moreno</li></ul>                  | Tab C   |
| 9:20a.m. | WACO Scholarship Program Status <ul style="list-style-type: none"><li>○ Jennifer Wallace</li></ul>                                    | Tab D   |
|          | Committee Reports:  |         |
| 9:30a.m. | Education Committee – Danny Hagen, Tim Grisham  | Tab E   |
| 9:35a.m. | Audit Committee/990 Report – Paul Budrow, Tiffin Moreno   | Tab F   |
| 9:40a.m. | BREAK   |         |
| 9:50a.m. | Conference Committee – Post-Conference Report and Discussion <ul style="list-style-type: none"><li>○ Amy Cziske, WACO Staff</li></ul> | Tab G   |

|           |  |       |
|-----------|--|-------|
| 10:20a.m. | Legislative Committee – Jeff Gadman, Jennifer Wallace, Tim Grisham | Tab H |
|           | Other Business:  |       |
| 10:40a.m. | Updates from Affiliate Representatives and Trustees-At-Large       |       |
| 11:30a.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 |
| 12:00pm   | Adjourn Board Meeting / Lunch                                      |       |

### **WACO Board Retreat – Evergreen Room – located on the 2nd floor**

|          |  |
|----------|--|
| 1:00p.m. | Ice Breaker  |
| 1:30p.m. | Presentation of 2025-2026 WACO President Theme: Leadership in Action – Linda Hjelle, WACO President<br><br>Full Group Discussion – What leadership in action looks like  |
| 2:15p.m. | Work Session – Breakout group and large group discussion <ul style="list-style-type: none"> <li>• What are outcomes of leadership in action?</li> <li>• What tangible things could we do to achieve them?</li> <li>• Which are priority? Which are low hanging fruit?</li> </ul> |
| 3:45p.m. | Full Board Discussion  |
| 4:15p.m. | Preview of Day Two / Homework – Linda  |
| 4:30p.m. | Break for Day  |
| 5:30p.m. | Board Dinner – Cedars Cafe (located within the Tulalip Resort)   |

**Wednesday, December 3<sup>rd</sup>**

### **WACO Board Retreat (continued) – Evergreen Room – located on the 2nd floor**

|          |  |
|----------|--|
| 8:00a.m. | Breakfast – Evergreen Room   |
| 9:00a.m. | Ice Breaker -  |
| 9:30a.m. | Presentation / Discussion – WACO Strategic Plan – consideration of current |

|                           |  |
|---------------------------|--|
|                           | elements / potential additions based on yesterday's discussion   |
| 10:15a.m.                 | BREAK  |
| 10:30am                   | <p>Work Session –</p> <ul style="list-style-type: none"> <li>• What continue to pursue / no longer pursue?</li> <li>• Confirm additions and priority / timing.</li> <li>• What note / hold for future strategic plan?</li> </ul> |
| 12:00p.m.                 | Adjourn / Lunches Available  |
| 12:00p.m. –<br>12:45p.m.. | NEO Committee meet over lunch  |





WACO Board of Trustees Regular Meeting  
Tuesday, September 30, 2025  
7016 W Grandridge Blvd  
Kennewick, WA 99336

### Draft Minutes

Tuesday, September 30, 2025

#### Board Members Present:

|                 |                                |              |            |
|-----------------|--------------------------------|--------------|------------|
| Amy Cziske      | President                      | Kittitas     | Treasurer  |
| Linda Hjelle    | Vice-President                 | Snohomish    | Assessor   |
| Paul Budrow     | 2 <sup>nd</sup> Vice-President | Okanogan     | Sheriff    |
| Danny Hagen     | Secretary/Treasurer            | Skagit       | Assessor   |
| Adam Kick       | Immediate Past-President       | Skamania     | Prosecutor |
| Dan Lindgren    | Assessors' Trustee             | Grays Harbor | Assessor   |
| Thad Duvall     | Auditors' Trustee              | Douglas      | Auditor    |
| Scott Tinney    | Clerks' Trustee                | Lewis        | Clerk      |
| Craig Morrison  | Coroners Trustee               | Grant        | Coroner    |
| Jon Tunheim     | Prosecutors' Trustee           | Thurston     | Prosecutor |
| Rob Snaza       | Sheriffs' Trustee              | Lewis        | Sheriff    |
| Tereasa Summers | Treasurers' Trustee            | Garfield     | Treasurer  |
| John Wilson     | Trustee at Large Position 1    | King         | Assessor   |
| Tom Konis       | Trustee at Large Position 2    | Spokane      | 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            |

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

Amy Cziske, President called the meeting to order at 8:31 am. Jeff Gadman, Past-President/Trustee at Large Position 3 and Rob Snaza, Sheriffs' Trustee were noted as absent.

Paul Budrow, 2<sup>nd</sup> Vice-President **MOVED** to approve the Tuesday, September 30, 2025 agenda Linda Hjelle, Vice-President **SECONDED**. The **MOTION CARRIED** unanimously.

2<sup>nd</sup> Vice-President Budrow **MOVED** to approve Wednesday, July 23, 2025 Board of Trustees meeting minutes with the correction noting the title Chair of the Personnel Committee. Thad Duvall, Auditors' Trustee **SECONDED**. The **MOTION CARRIED** unanimously.

## **2) 2025 WACO Priority Legislative Proposals**

Jennifer Wallace, WACO Executive Director presented the legislative committee members who will be providing background to the 2025 WACO priority legislative proposals.

Tom Konis, Trustee at Large Position 2 presented the Assessors' proposals.

Linda Farmer, Pierce County Auditor presented the Auditors' proposals.

Catherine Cornwall, King County Clerk presented the Clerks' proposals.

Annie Pillers, Whitman County Coroner presented the Coroners' proposal.

Jackie Brunson, Skagit County Treasurer presented the Treasurers' proposals.

The board discussed renewable energy issues across Washington.

2<sup>nd</sup> Vice-President Budrow **MOVED** to support the priority proposals as presented. Adam Kick, Immediate Past-President **SECONDED**. The **MOTION CARRIED** unanimously.

*The Board went on **BREAK** at 9:05 am and **RECONVENED** at 9:21 am.*

## **3) Committee Reports**

### **a. Audit Committee**

Danny Hagen, Secretary/Treasurer presented the Audit Committee report. Discussed potential expansion of committee roster. No financial issues noted. Discussed the outside audit.

2<sup>nd</sup> Vice-President Budrow **MOVED** to accept the outside audit as presented. John Wilson, Trustee at Large Position 1 **SECONDED**. The **MOTION CARRIED** unanimously.

**b. Legislative Committee**

Vice-President Hjelle presented the Legislative Committee report. Discussed the 2026 legislative session outlook. Discussed fiscal issues and financial shifts from state to county government.

**c. Education Committee**

2<sup>nd</sup> Vice-President Budrow presented the Education Committee report.

**d. Conference Committee**

President Cziske presented Conference Committee report.

**a. Nominating Committee**

Jon Tunheim, Prosecutor's Trustee presented Nominating Committee report. Discussed the need for nominations for Secretary/Treasurer as well as the election process during the membership meeting.

**4) Affiliate and Trustee at Large Updates**

**a. Affiliate Updates**

Dan Lindgren, Assessors' Trustee provided the Assessors' update. Discussed change of value and appeals workload impacts in fall. Discussed priority legislation considerations.

Trustee Duvall provided the Auditors' update. Discussed licensing fee increases, real-estate property fraud, sales tax impacts on counties, and overtime reimbursement issues. Discussed potential for violence due to elections environment.

Scott Tinney, Clerks Trustee provided the Clerks update. Discussed legislative priority considerations, court rules changes, and impacts on courthouse finances.

Trustee Tunheim provided the Prosecutors' update. Discussed statewide workload study, county budget considerations due to decrease in caseload limits for public defense, and the criminal victim penalty assessment work with the legislature.

Tereasa Summers, Treasurers' Trustee provided the Treasurers' update. Discussed clean energy tax rebate impacts on small counties.

**b. Trustee at Large Updates**

Tom Konis, Trustee at Large Position 2 provided the county category 2 update. Discussed changes to the elected officials in Spokane County.

The Board discussed budget issues due to caseload impacts, lack of state funding, and issues regarding continuity of operations.

**5) Staff Reports**

**a. Executive Director**

Jennifer Wallace, Executive Director presented the Executive Director report. Discussed the WACO scholarship funding. Discussed county visits and the push to urge members to meet together. Discussed potential resources and dynamics for visits and post-visit continued meetings.

**b. Deputy Director**

Timothy Grisham, Deputy Director presented the Deputy Director's report. Discussed scholarship recipients, county visits, and issues being considered going into the legislative session.

**c. Member Services Report**

Executive Director Wallace presented the Member Services Report.

**d. Finance and Administration Report**

Tiffin Moreno, Finance and Administration Manager presented the Finance and Administration Manager's Report. Discussed changes in banking providers.

*The Board **ADJOURNED** the regular meeting at 10:30 am.*



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Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

## MEMORANDUM

**DATE:** November 13, 2025

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

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

**SUBJECT:** Approved 2026 WACO Budget Discussion

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

Serving the Executive Branch of County Government since 1959

Unless the Board has recommendations for budget amendments to be considered at the December meeting, this item is for informational purposes only. Attached is the 2026 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.

## 2026 PROPOSED WACO OPERATING AND DESIGNATED FUNDS BUDGET SUMMARY

| 11/13/2025   |                    | Funded through County Assessments and Other Income |                                  |                                |   |  |                              |                            |
|--|--------------------|--|----------------------------------|--------------------------------|---|--|------------------------------|----------------------------|
| Fund # in MIP  | 10                 | 10   | 21                               | 30                             | 31                                      | 50   | 51                           | 2026                       |
| 2026 Proposed Budget with 1.7% for COLA and increase in county assessments |                    | 2025 Approved Operating Budget                     | 2026 Projection Operating Budget | 2026 Projection Reserve Budget | 2026 Capital Reserve Budget - WCB Maint | 2026 Capital Reserve Budget - Tech & Equip | 2026 Designated Funds Budget | Projected Designated Funds |
| REVENUE  |                    |  |                                  |                                |   |  |                              |                            |
| County Assessments   | \$1,127,446        | \$1,146,618  |                                  |                                |   |  |                              |                            |
| WAPA's Portion   | -\$273,406         | -\$278,055   |                                  |                                |   |  |                              |                            |
| Contracts  | \$1,500            | \$1,500  |                                  |                                |   |  |                              |                            |
| Conference:Annual  | \$181,150          | \$185,769  |                                  |                                |   |  |                              |                            |
| Education  | \$0                | \$0  |                                  |                                |   |  |                              |                            |
| Rental   | \$29,640           | \$30,084   |                                  |                                |   |  |                              |                            |
| Miscellaneous  | \$36,400           | \$40,850   |                                  |                                |   |  |                              |                            |
| Fund: Operating Reserves   | \$0                | \$0  |                                  |                                |   |  |                              |                            |
| Fund: NEO  | \$0                | \$0  |                                  |                                |   |  | \$10,000                     |                            |
| Fund: Prof Fees: SAO   | \$0                | \$0  |                                  |                                |   |  |                              | \$3,575                    |
| Fund: Prof Fees: Legal   | \$0                | \$0  |                                  |                                |   |  |                              |                            |
| Fund: WCB: Bldg Maint  | \$0                | \$0  |                                  |                                |   | \$1,425                                    |                              |                            |
| Fund: Tech/Equip Replacement   | \$0                | \$0  |                                  |                                |   |  |                              |                            |
| <b>Total Revenue</b>   | <b>\$1,102,730</b> | <b>\$1,126,766</b>                                 | <b>\$0</b>                       | <b>\$1,425</b>                 | <b>\$0</b>                              | <b>\$10,000</b>                            | <b>\$3,575</b>               | <b>\$0</b>                 |
| EXPENSES   |                    |  |                                  |                                |   |  |                              |                            |
| Payroll and Benefits   | \$733,124          | \$759,958  |                                  |                                |   |  |                              |                            |
| Conference   | \$100,600          | \$105,600  |                                  |                                |   |  |                              |                            |
| Education  | \$2,000            | \$2,000  |                                  |                                |   |  |                              |                            |
| Professional Services  | \$14,161           | \$4,500  |                                  |                                |   |  |                              |                            |
| Legislative  | \$83,000           | \$83,000   |                                  |                                |   |  |                              |                            |
| Operations/Administration  | \$82,557           | \$98,508   |                                  |                                |   |  |                              |                            |
| Communications   | \$13,725           | \$10,000   |                                  |                                |   |  |                              |                            |
| Insurance-Business   | \$5,000            | \$5,500  |                                  |                                |   |  |                              |                            |
| Travel/Outreach  | \$40,500           | \$40,500   |                                  |                                |   |  |                              |                            |
| Membership and Subscriptions   | \$3,395            | \$2,200  |                                  |                                |   |  |                              |                            |
| RESERVES TO FUND   |                    |  |                                  |                                |   |  |                              |                            |
| TRX to Prof Fees: SAO  | \$7,924            | \$3,575  |                                  |                                |   |  |                              | \$3,575                    |
| TRX to Prof Fees: Legal  | \$0                | \$0  |                                  |                                |   |  |                              |                            |
| TRX to WCB: Bldg Maint   | \$0                | \$1,425  |                                  |                                | \$1,425                                 |  |                              |                            |
| TRX to T&E: Tech/Equip   | \$2,644            | \$0  |                                  |                                |   |  |                              |                            |
| TRX to Conf NEO  | \$13,800           | \$10,000   |                                  |                                |   |  | \$10,000                     |                            |
| TRX Out of Op Fund   | \$0                | \$0  |                                  |                                |   |  |                              |                            |
| TRX to Operating Reserves  | \$300              | \$0  |                                  |                                |   |  |                              |                            |
| <b>Total Expenses</b>  | <b>\$1,102,730</b> | <b>\$1,126,766</b>                                 | <b>\$0</b>                       | <b>\$1,425</b>                 | <b>\$0</b>                              | <b>\$10,000</b>                            | <b>\$3,575</b>               | <b>\$0</b>                 |
| Dif between Rev & Expenses   | <b>\$0</b>         | <b>\$0</b>   |                                  |                                |   |  |                              |                            |
| Est. Ending Balance 2025   | \$0                | \$0  | \$500,000                        | \$118,575                      | \$10,000                                | \$40,000                                   | \$13,000                     | \$20,000                   |
| Est. 2026 Revenue for funds  |                    |  |                                  | <u>\$1,425</u>                 |   | <u>\$10,000</u>                            | <u>\$3,575</u>               |                            |
| Est. 2026 Ending Cash Balance  |                    |  | \$500,000                        | \$120,000                      | \$10,000                                | \$50,000                                   | \$16,575                     | \$20,000                   |
| Approved Fund Goal   |                    |  | \$500,000                        | \$120,000                      | \$10,000                                | \$50,000                                   | \$13,000                     | \$20,000                   |
| Approximate % of Goal Met  |                    |  | 100%                             | 100%                           | 100%                                    | 100%                                       | 100%                         | 100%                       |
| Amount Needed to Get to Goal   |                    |  | 0                                | \$0                            | \$0                                     | \$0  | \$0                          | \$0                        |

1 = \$500k goal obtained; replenish as used

1a = \$120k matches the reserve WSAC carries on their books; goal of desired time to obtain has not been determined

1b = \$10k is the recommended goal value; add to and replenish as used

1c = \$50,000 goal; add to and replenish as used - Next NEO 2026

1d = \$13k is the recommended goal value based on current SAO rates; add to and replenish as needed - Next audit 2026

1d = \$20k is the Board recommended starting value for this approved legal fund; add to and replenish as used

## 2026 OPERATING FUND Income Worksheet

### Members Cost Allocations

|   |  | Proposed 2026        | Prior YR (2025)<br>Approved Budget |
|---|--|----------------------|------------------------------------|
| Membership Assessment - County Assessments increased by 1.7% to match the increase of the April CPI for Seattle |  | \$ 1,146,618.00      | \$ 1,127,451.00                    |
| To be disbursed to WAPA   |  | (\$278,055.00)       | \$(273,406.00)                     |
| <b>Total Members Cost Allocations</b>   |  | <b>\$ 868,563.00</b> | <b>\$ 854,045.00</b>               |

### Contracts

|                        |  |                    |                    |
|------------------------|--|--------------------|--------------------|
|                        | Historical Income:                                       |                    |                    |
| DSHS                   | 12 months based 2022=\$1,735, 2023=\$1,097, 2024=\$1,215 | \$ 1,500.00        | \$ 1,500.00        |
| <b>Total Contracts</b> |  | <b>\$ 1,500.00</b> | <b>\$ 1,500.00</b> |

### Annual Conference

|  |  |               |               |
|--|--|---------------|---------------|
| Conference Revenue - All Members Paid by County                            | 2022 begin including conf attendance to dues; 2022=\$97,200, 2023=\$103,200, 2024=\$109,650  | \$ 109,650.00 | \$ 109,650.00 |
| Conference Registration Revenue - Non-Member Attendee                      | 27 ppl @ \$390 avg in 2018; 3@ \$450 in 2019; ?# in 2021 at \$450, 2022=\$9,515 (\$400X24), 2023=\$5,487.08 (\$400X14), 2024=\$8,488.38 (\$425X20) | \$ 6,000.00   | \$ 4,750.00   |
| Conference Registration Revenue - Exhibitor/Additional Exhibitor Attendees | 2016=\$20,383; 2017=\$19,960; 2018=\$24,275; 2019=\$28,000; 2020 data not used, 2021=\$24,950, 2022=\$30,951, 2023=\$29,050, 2024=\$32,500         | \$ 45,000.00  | \$ 45,000.00  |
| Conference Registration Revenue - Sponsorships                             | 2016=\$5,160; 2017=\$8,874; 2018=\$10,400; 2019=\$5,500; 2020 data not used, 2021=\$21,865, 2022=\$25,750, 2023=\$26,950, 2024=\$29,500            | \$ 25,119.00  | \$ 21,750.00  |

## 2026 OPERATING FUND Income Worksheet

|                   | Proposed 2026 | Prior YR (2025)<br>Approved Budget |
|-------------------|---------------|------------------------------------|
| Total Conferences | \$ 185,769.00 | \$ 181,150.00                      |
|                   |               |                                    |

## 2026 OPERATING FUND Income Worksheet

|   |  | Proposed 2026          | Prior YR (2025)<br>Approved Budget |
|---|--|------------------------|------------------------------------|
| <b>Rental</b>                                 |  |                        |                                    |
| Offices/Shared Spaces/Parking/Utilities - WCB | 2013-2018=\$2,129pm; 2019=\$2,204pm;<br>2020=\$2,296; 2021=\$2,643(actual \$2,296);<br>2022=\$2,296; 2023 = \$2,378, 2024=\$2,378,<br>2025=\$2,470 | <u>30,084.00</u>       | <u>29,640.00</u>                   |
| <b>Total Rental Receipts</b>                  |  | <b>30,084.00</b>       | <b>29,640.00</b>                   |
| <b>Miscellaneous</b>                          |  |                        |                                    |
| Income Interest                               | 2022=\$2,682, 2023=\$15,433.07,<br>2024=\$39,652.07  | 38,000.00              | 33,600.00                          |
| Misc Income / Restitution                     | restitution 2022=\$8,372, 2023 = \$4,215,<br>2024=\$2,879.06   | <u>2,850.00</u>        | <u>2,795.00</u>                    |
| <b>Total Miscellaneous</b>                    |  | <b>40,850.00</b>       | <b>36,395.00</b>                   |
| <b>TOTAL INCOME</b>                           |  | <b>\$ 1,126,766.00</b> | <b>\$ 1,102,730.00</b>             |



COUNTY ASSESSMENT

| COUNTY:       |  | 2025 Assessment |  | 2026 Assessment |
|---------------|--|-----------------|--|-----------------|
| Adams         |  | \$ 7,471        |  | \$ 7,512        |
| Asotin        |  | \$ 7,641        |  | \$ 7,677        |
| Benton        |  | \$ 34,602       |  | \$ 35,164       |
| Chelan        |  | \$ 16,170       |  | \$ 16,370       |
| Clallam       |  | \$ 15,235       |  | \$ 15,361       |
| Clark         |  | \$ 77,927       |  | \$ 79,531       |
| Columbia      |  | \$ 5,091        |  | \$ 5,093        |
| Cowlitz       |  | \$ 20,469       |  | \$ 20,714       |
| Douglas       |  | \$ 10,692       |  | \$ 10,797       |
| Ferry         |  | \$ 5,550        |  | \$ 5,560        |
| Franklin      |  | \$ 18,891       |  | \$ 19,167       |
| Garfield      |  | \$ 4,866        |  | \$ 4,866        |
| Grant         |  | \$ 19,299       |  | \$ 19,580       |
| Grays Harbor  |  | \$ 15,504       |  | \$ 15,662       |
| Island        |  | \$ 17,034       |  | \$ 17,167       |
| Jefferson     |  | \$ 9,134        |  | \$ 9,199        |
| King          |  | \$ 285,262      |  | \$ 290,057      |
| Kitsap        |  | \$ 43,893       |  | \$ 44,686       |
| Kittitas      |  | \$ 11,586       |  | \$ 11,703       |
| Klickitat     |  | \$ 7,740        |  | \$ 7,794        |
| Lewis         |  | \$ 16,531       |  | \$ 16,734       |
| Lincoln       |  | \$ 6,087        |  | \$ 6,096        |
| Mason         |  | \$ 14,153       |  | \$ 14,294       |
| Okanogan      |  | \$ 10,851       |  | \$ 10,941       |
| Pacific       |  | \$ 7,808        |  | \$ 7,842        |
| Pend Oreille  |  | \$ 6,434        |  | \$ 6,468        |
| Pierce        |  | \$ 134,130      |  | \$ 136,493      |
| San Juan      |  | \$ 7,063        |  | \$ 7,100        |
| Skagit        |  | \$ 23,108       |  | \$ 23,476       |
| Skamania      |  | \$ 6,193        |  | \$ 6,220        |
| Snohomish     |  | \$ 122,925      |  | \$ 125,084      |
| Spokane       |  | \$ 81,069       |  | \$ 82,775       |
| Stevens       |  | \$ 11,457       |  | \$ 11,545       |
| Thurston      |  | \$ 46,736       |  | \$ 47,462       |
| Wahkiakum     |  | \$ 5,169        |  | \$ 5,175        |
| Walla Walla   |  | \$ 13,596       |  | \$ 13,745       |
| Whatcom       |  | \$ 37,350       |  | \$ 38,033       |
| Whitman       |  | \$ 11,606       |  | \$ 11,772       |
| Yakima        |  | \$ 40,778       |  | \$ 41,353       |
| <b>TOTALS</b> |  | \$ 1,237,097    |  | \$ 1,256,268    |

# 2026 OPERATING FUND Expense Worksheet

## 2026 Expenses Worksheet

11/14/2025

Proposed 2026

Prior YR (2025)  
Approved Budget

### Payroll and Benefits

|  |  |                      |                      |
|--|--|----------------------|----------------------|
| Based on 1.7% COLA for staff as per the recommendation of the personnel committee after the release of the April CPI for Seattle |  | \$ 759,958.00        | \$ 733,124.00        |
| <b>Total Payroll and Benefits</b>  |  | <b>\$ 759,958.00</b> | <b>\$ 733,124.00</b> |

### Annual Conference

Historical Expenses:

|  |  |                      |                      |
|--|--|----------------------|----------------------|
| Annual Conference - Facility/Equip Rental                                      | Davenport 2018=\$13,789; Murano 2019=\$21,891; Davenport (Virtual) 2020=\$1,246; Murano 2021=\$39k Centennial 2022 = \$22,708, Delta 2023=\$14,862, Historic 2024=\$23,690 | \$ 30,000.00         | \$ 30,000.00         |
| Annual Conference - Food/Catering/Awards Banquets                              | 2018=\$27,974, 2019=\$21,791, 2020 (COVID)=\$0; 2021=\$28k 2022=\$32,316, 2023=\$36,999, 2024=\$34,873   | \$ 37,000.00         | \$ 32,000.00         |
| Annual Conference - Outgoing President's Reception                             | 2018=\$6,502, 2019=\$5,500, 2020 (COVID)=\$0; 2021=\$4,217, 2022=\$5,473, 2023=\$7,449, 2024=\$7,879   | \$ 7,500.00          | \$ 7,500.00          |
| Annual Conference - Facilitators/Speakers/Trainers w/ Travel Exp & Color Guard | 2016=\$8,925; 2017=\$1,489(joint conf); 2018=\$12,800; 2019=\$8,652; 2020 (COVID)=\$1k; 2021=\$7,700, 2022=\$14,610, 2023=\$13,403, 2024=\$7,611                           | \$ 15,050.00         | \$ 15,050.00         |
| Annual Conference - Entertainment/Music  | 2018=\$1,200; 2019=\$1,001; 2020 (COVID)=\$0; 2021=\$3k, 2022=\$4,620, 2023=\$3,268, 2024=\$6,387  | \$ 4,550.00          | \$ 4,550.00          |
| Annual Conference - Registration Processing Fees + App                         | 2015=\$1,519; 2016=\$3,419; 2017=\$2,081; 2018=\$3,450; 2019=\$431; 2020 (COVID)=\$1,324; 2021=\$5,500, 2022=\$4,130, 2023=\$3,799, 2024=\$4,412                           | \$ 6,300.00          | \$ 6,300.00          |
| Annual Conference - Admin/Supplies/Printing/Staff/Travel                       | 2018=\$8,471; 2019=\$1,946; 2020 (COVID)=\$0; 2021=\$2,500, 2022 = \$857 + \$1,507 for hospitality, 2023=\$3,156, 2024=\$7,178   | \$ 3,200.00          | \$ 3,200.00          |
| Annual Conference -Awards & Recognition  | 2018=\$3,525; 2019=\$1,212; 2020=\$965; 2021=\$1,666, 2022=\$2,621, 2023=\$795, 2024=\$1,326   | \$ 2,000.00          | \$ 2,000.00          |
| <b>Total Annual Conference</b>   |  | <b>\$ 105,600.00</b> | <b>\$ 100,600.00</b> |

### Non-Conference Education

|                              |   |                    |                    |
|------------------------------|---|--------------------|--------------------|
| Education/Training - Members | No money spent prior to 2023 - 2023=\$515, 2024=\$0 | \$ 2,000.00        | \$ 2,000.00        |
|                              |   | <b>\$ 2,000.00</b> | <b>\$ 2,000.00</b> |

### Professional Fees - Acctg/Auditing

|  |  |                    |                     |
|--|--|--------------------|---------------------|
| Aiken Sanders - Bi-Annual Audit / 990 Prep | 2017=\$6,700; 2018=\$6,800; 2019=\$6,800; 2020=\$7,250; 2021=\$7,500, 2022=\$7,750, 2023=\$8,550, 2024=\$1,350             | \$ 1,500.00        | \$ 11,261.00        |
| Gallagher/Definiti - 401k Financial Fees   | 2016=\$767; 2017=\$2,200; 2018=\$2,200; 2019=\$1,964; 2020=\$3,538; 2021=\$2,200, 2022=\$2,685, 2023=\$2,339, 2024=\$2,721 | \$ 2,800.00        | \$ 2,700.00         |
| AATRIX - 941/942/W2/1099/1096 Processing   | 2022=\$189, 2023=\$189, 2024=\$188   | \$ 200.00          | \$ 200.00           |
| <b>Total Professional Fees</b>             |  | <b>\$ 4,500.00</b> | <b>\$ 14,161.00</b> |

# 2026 OPERATING FUND Expense Worksheet

## Legislative Advocacy

|  |  |                     | Proposed 2026       | Prior YR (2025)<br>Approved Budget |
|--|--|---------------------|---------------------|------------------------------------|
| Contract - Legislative/Advocacy            | 2017-2018-\$60K -2019-\$66K 2020-\$72K M Shaw through 2025 - \$80K                                   | \$ 80,000.00        | \$ 80,000.00        |                                    |
| Legislative Sessions Support Waco Day Hill | 2018=\$2,520; 2019=\$3,860; 2020=\$3,471; 2021=\$0, 2022=\$0, 2023=\$3,397, 2024=\$1,894, 2025=2,872 | \$ 3,000.00         | \$ 3,000.00         |                                    |
| <b>Total Legislative Advocacy</b>          |  | <b>\$ 83,000.00</b> | <b>\$ 83,000.00</b> |                                    |

## Operations / Administration

|   |  |                     | Proposed 2026       | Prior YR (2025)<br>Approved Budget |
|---|--|---------------------|---------------------|------------------------------------|
| Supplies/Printing-Copier & Professionally   | 2022=\$1,596, 2023=\$3,288, 2024=\$1,870   | \$ 2,500.00         | \$ 3,000.00         |                                    |
| Office Software/Renewals: Adobe             | 2022=\$1,365, 2023 = \$1,589, 2024=\$1,435   | \$ 1,500.00         | \$ 1,750.00         |                                    |
| Office 365                                  | 2022=\$1,292, 2023=\$1,363, 2024=\$950   | \$ 1,500.00         | \$ 1,500.00         |                                    |
| MIP Licensing                               | 2022=\$2,153, 2023=\$2,325, 2024=\$2,827, 2025=\$3,062   | \$ 3,220.00         | \$ 2,900.00         |                                    |
| Canva Design                                | 2022=\$120, 2023=\$120, 2024=\$119   | \$ 125.00           | \$ 120.00           |                                    |
| Dashlane Password Storage Software          | 2022=\$300, 2023=\$263, 2024=\$263, 2025=\$395.28  | \$ 415.00           | \$ 270.00           |                                    |
| Jotform                                     | 2023=\$234, 2024=\$234   | \$ 250.00           | \$ 290.00           |                                    |
| Postage & UPS                               | 2022=\$16, 2023=\$42, 2024=0   | \$ 50.00            | \$ 50.00            |                                    |
| Offices/IT/Parking/Utilities - WCB          | 2018=\$6,600; 2019=\$6,750; 2020=\$6,933; 2021=\$7,100, 2022=\$7,362, 2023=\$7,668.50, 2024=\$7,668.50, 2025 \$6,571.50  | \$ 82,458.00        | \$ 78,858.00        |                                    |
| Telephone - Cell Reimbursement              | phones run through WCB network expense; staff Cell reimbursement \$30/mo/pp  | \$ 1,440.00         | \$ 1,440.00         |                                    |
| Equipment Rental & Maint. Agree. Thru 05/29 | 2015=\$8,700; 2016=\$5,437; 2017=\$7,653; 2018=\$7,274; 2019=\$5,783; 2020=\$3,522; 2021=\$4,200 est, 2022=\$4,333, 2023=\$4,596, 2024=\$4,387 Copier contract 9/2024-9/2029 | \$ 1,800.00         | \$ 1,800.00         |                                    |
| Property/B&O Taxes                          | copier & office property, City of OLY-B&O tax-NA, 2022=\$229, 2023=\$177, 2024=\$167   | \$ 200.00           | \$ 200.00           |                                    |
| Fees - Banking/EFT/Direct Deposit/Misc      | 2016=\$712; 2017=\$208; 2018=\$555; 2019=\$641; 2020=\$480; 2021=\$485 est, 2022=\$550, 2023=\$1065, 2024=\$2,092  | \$ 2,500.00         | \$ 2,100.00         |                                    |
| License Fees and Permits                    | Sec of State; DOL; Notary License, Dept of Rev 2022=\$100, 2023=\$20, 2024=\$25.13   | \$ 50.00            | \$ 50.00            |                                    |
| Miscellaneous                               | used for items not in other categories; to balance budget, 2022=\$1,303, 2023=<\$41> - 2024 fence & parking lot = \$3,160  | \$ 500.00           | \$ 493.00           |                                    |
| <b>Total Operations</b>                     |  | <b>\$ 98,508.00</b> | <b>\$ 94,821.00</b> |                                    |

## Communications

|   |  |                     | Proposed 2026       | Prior YR (2025)<br>Approved Budget |
|---|--|---------------------|---------------------|------------------------------------|
| Vimeo - Video Sharing                       | 2022=\$344, 2023=\$263, 2024=\$329   | \$ 350.00           | \$ 275.00           |                                    |
| Web Conf Service - Zoom                     | 2020=\$1,200 (disc new user); 2021=\$1,300 bdgt, 2022=\$1,345, 2023=\$1,346, 2024=\$1,357    | \$ 1,500.00         | \$ 1,500.00         |                                    |
| CivicPlus - Website Platform                | 2019=\$3,570; 2020=\$4,004; 2021=\$4,208, 2022=\$4,418, 2023=\$4,479, 2024=\$4,762           | \$ 5,200.00         | \$ 5,400.00         |                                    |
| WSAC Media Sharing                          | 2018=\$1,550; 2019/2020=\$1,800; 2021=\$1,900 bdgt, 2022=\$1,800, 2023=\$1,800, 2024=\$1,799 | \$ 2,000.00         | \$ 2,000.00         |                                    |
| Survey Monkey - Survey Service              | 2022=\$420, 2023=\$512, 2024 \$512, 2024=\$512, 2025=\$514                                   | \$ 550.00           | \$ 550.00           |                                    |
| Blu Hosting - Website domains - Clerks/WACO | 2022=\$224, 2023=\$532.75, 2024=\$375  | \$ 400.00           | \$ 500.00           |                                    |
| Social media archive-Archive Social         | 2022=\$1,245, 2023=\$3,439, 2024=\$3,439   | \$ -                | \$ 3,500.00         |                                    |
| <b>Total Communications</b>                 |  | <b>\$ 10,000.00</b> | <b>\$ 13,725.00</b> |                                    |

# 2026 OPERATING FUND Expense Worksheet

|   |  | Proposed 2026          | Prior YR (2025)<br>Approved Budget |
|---|--|------------------------|------------------------------------|
| <b>Insurance - Business</b>   |  |                        |                                    |
| Insurance - WACO - D&O/Emp Liab, ERISA, Comm Liab, Auto, Prop, Notary, Bond | 2016=\$5,005; 2017=\$4,228; 2018=\$4,721; 2019=\$4,700; 2020=\$4,650; 2021=\$4,750, 2022=\$4,770, 2023=\$4,890, 2024=\$4,994, 2025=\$5,377                         | \$ 5,500.00            | \$ 5,000.00                        |
| <b>Total Insurance</b>  |  | <b>\$ 5,500.00</b>     | <b>\$ 5,000.00</b>                 |
| <b>Travel/Membership Outreach</b>   |  |                        |                                    |
| Travel Expense - Board  | 2015=\$26,765; 2016= \$16,500; 2017= \$8,600; 2018= \$24,200; 2019= \$34,130; 2020=\$12k; 2021=\$14k, 2022=\$26,782, 2023=\$23,833.71, 2024=\$10,506               | \$ 23,500.00           | \$ 23,500.00                       |
| Travel Expenses - Staff -Meetings/Member Outreach                           | 2016=\$19,400; 2017=\$11,800; 2018=\$22,600; 2019=\$19,000; 2020=\$1,500; 2021=\$6k, 2022=\$13,645 + \$2495. outreach (now combined), 2023=\$13,924, 2024=\$14,607 | \$ 17,000.00           | \$ 17,000.00                       |
| <b>Total Travel</b>   |  | <b>\$ 40,500.00</b>    | <b>\$ 40,500.00</b>                |
| <b>Memberships and Subscriptions</b>  |  |                        |                                    |
| LOBBYGOV - Organization Team Plan   | membership, 2022=\$1,969, 2023=\$1,969, 2024=\$1,971, 2025=\$1,976   | \$ 2,000.00            | \$ 2,000.00                        |
| Third House   | 2023=\$125, 2024=\$135, 2025=\$195   | \$ 200.00              | \$ 145.00                          |
| <b>Total Memberships and Subscriptions</b>                                  |  | <b>\$ 2,200.00</b>     | <b>\$ 3,395.00</b>                 |
| <b>ADDTL RESERVES TO FUND</b>   |  |                        |                                    |
| Operating Reserve - Fund 21   | <b>Goal \$500k</b>   |                        | \$ 300.00                          |
| Prof Fees: SAO - Fund 51  | <b>Goal \$13k</b> - Upcoming SAO audit in 2026 & 2029  | \$ 3,575.00            | \$ 7,924.00                        |
| Prof Fees: Legal - Fund 51  | <b>Goal \$20k</b>  |                        | \$ -                               |
| WCB: Bldg Maint - Fund 30   | J rdd# 453n#   | \$ 1,425.00            | \$ -                               |
| T&E: Tech/Equip Replacement - Fund 31                                       | <b>Goal \$10k</b>  |                        | \$ 2,644.00                        |
| Conf: NEO - Fund 50   | <b>Goal \$40k</b> - Upcoming NEO in 2026 & 2030  | \$ 10,000.00           | \$ 1,536.00                        |
| Contingency - Unexpended - Fund 20  | <b>No goal set</b>   | \$ -                   | \$ -                               |
| <b>Total Reserves to Fund</b>   |  | <b>\$ 15,000.00</b>    | <b>\$ 12,404.00</b>                |
| <b>TOTAL EXPENSES</b>   |  | <b>\$ 1,126,766.00</b> | <b>\$ 1,102,730.00</b>             |

## 2026 Operating Fund Salary & Benefit Expense Worksheet

| Payroll and Benefits Expense – 1.7% COLA             | Annual Amount    |
|--|------------------|
| Accrued Vacation                                     | \$24,000         |
| Salaries   | \$530,743        |
| Employee Payroll Benefits- Health/Dental/Life/vision | \$80,827         |
| Employee Payroll Benefits - HRA Contributions        | \$42,900         |
| Employee Payroll Benefits - Retirement               | \$39,806         |
| Payroll Taxes - FICA (SS & MC)                       | \$40,602         |
| Payroll Taxes - L&I                                  | \$1,080          |
| Total 2026 Salary & Benefits                         | <u>\$759,958</u> |



# WACO 2026 CALENDAR

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

January 26th - WACO Day on the Hill Event

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

2nd Wednesday of each month is WACO's Packed Lunch Series

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

2026 WACO Board Meeting Tentative Dates

|                 |  |                   |  |
|-----------------|--|-------------------|--|
| March 24th-25th | Board Meeting - WA Counties Building-Olympia | Sept 29th-Oct 1st | Annual Conference/Board Meeting - Hilton Hotel - Vancouver |
| July 22nd       | Board Meeting - WA Counties Building-Olympia | Nov 17th-18th     | President's Retreat - Location TBD                         |
| Undecided       | Board Meeting - Virtual                      | Dec 7th-10th      | Newly Elected Officials Conference - Marriott - SeaTac     |





## MEMORANDUM

**DATE:** November 11, 2025

**TO:** WACO Board of Trustees

**FROM:** Jennifer Wallace, WACO Executive Director

**SUBJECT:** SCHOLARSHIP COMMITTEE REPORT

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**BACKGROUND INFORMATION:** The WACO Scholarship Committee is a committee created by the Board in 2024. It provides guidance and facilitates affiliate support for the WACO Scholarship program. It is composed of one representative from each affiliate. Its current members are:

- Dan Lindgren, Grays Harbor County Assessor
- Bryan Elliott, Kittitas 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

At its July 2025 meeting, the Board adopted the amendment below in WACO policy linking scholarship eligibility to the dependents of affiliates who met the \$1,500 contribution in the previous year.

### Scholarship Eligibility Requirements

1. At the time of application is submitted, the applicant must be the dependent child of a county employee from the office of a county official (Assessor, Auditor, Clerk Coroner / Medical Examiner, Sheriff, Treasurer or Prosecuting Attorney), including elected or appointed county officials, of any of the 39 counties located within Washington State planning on attending a full-time accredited college program in the year of application.
2. Beginning in 2026, the list of county officials whose dependent children are eligible in any given year is determined by that affiliate's achievement of a \$1,500 fundraising goal the previous year.

## **Status of 2025 Affiliate Contributions**

Funds received from WACO and affiliate organizations thus far in 2025 include:

\$1,500.00 Donations from WSACA (Auditors)

\$1,500.00 Donation from WSACT

\$371.38 Donations from WAPA

\$1,500.00 Donation from WSACC

\$1,500.00 Donation from WACME

\$1,500.00 Donation from Sheriffs

\$1,191.48 Donation from WACO (Keybank points)

\$1,161.00 Money raised during conference raffle

In addition we have received confirmation of WSACA (Assessors) intent to meet the goal prior to the end of 2025.

RECOMMENDED ACTION: Board receive and discuss report.



Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

## MEMORANDUM

**DATE:** November 14, 2025

**TO:** WACO Board of Trustees

**FROM:** Danny Hagen, WACO 2<sup>nd</sup> Vice-President, 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 1:30 pm. The time and day were determined by polling the members typical availability.

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

The current Education Committee membership is as follows:

- Danny Hagen WACO 2nd Vice-President, Skagit County Assessor, Chair
- Emily Wilcox, Cowlitz County Assessor
- Sandy Jamison, Whitman County Auditor
- Krissy Chapman, Columbia County Clerk
- Tammie Ownbey, Grays Harbor County Clerk
- Craig Morrison, Grant County Coroner/Medical Examiner
- Amy Vira, San Juan County Prosecutor
- Ryan Spurling, Mason County Sheriff
- Kayla Meise, Adams County Treasurer

The Committee has held its initial meeting for the 2025/2026 cycle. During the meeting the Committee reviewed the trainings over the past year, and trainings planned for the next several months. The Committee also discussed possible trainings for the future.

As we head into the new year the Committee will review available offerings, survey results, and affiliate feedback to put together the 2026/2027 training package.

Trainings selected by the Education Committee for 2025 and early 2026 have included:

- Levy Process from Start to Finish (held 5/30/25)
- Managing Employee Morale and Wellness (held 6/16/25)
- Changing Financial Systems and Internal Controls – Hosted by the Office of the State Auditor (held 7/21/25)
- Risk Management – Hosted by the Washington Counties Risk Pool (held 9/12/25)
- Leadership and Influence by Rebecca Murry (Held 9/18/25)
- Use of AI for Communication to the Public presented by Danny Hagen, Skagit County Assessor and WATech (WACO Conference 2025)
- Legal Autonomy of Elected Officials presented by Greg Banks, Island County Prosecutor (WACO Conference 2025)
- The Sheriff's Role in Elections presented by Tina Barton, Senior Election Expert for Elections Group. (WACO Conference 2025)
- BLA & Segregations: Coordination Among Planning Departments, Assessors, Auditors, and Treasurers. Panel discussion with Michelle Mercer, Benton County Community Development; Dan Lindgren, Grays Harbor Assessor; and Marrianne Nichols, Pend Orielle County Auditor
- Effective Management Strategies – Hosted by Sharon Andrade and Scheduled for 10/8/25
- De-escalation in Washington County Government Settings by Bob Graham (held 11/4/25)
- Staff Onboarding – Hosted by Neo Gov for November 2025

Training sessions are recorded for members to reference and view past the training date. WACO now hosts a robust library of training videos online for members and their staff to reference at their convenience.

In addition to setting a new schedule of trainings, the committee has been discussing how work on emergent opportunities with partners and sponsors with a focus on filling training for the early parts of the year.

**RECOMMENDED ACTION:** Information Only



## MEMORANDUM

**DATE:** November 30 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** AUDIT COMMITTEE REPORT

---

### BACKGROUND INFORMATION:

The Audit Committee currently meets quarterly. In addition to other duties tasked by the President or Board of Trustees, the Audit Committee is charged with the following duties:

- Review monthly financial statements
- Meet quarterly before the board meetings to review the Association's financial condition, financial activities and financial controls
- Complete its written conclusion and recommendation timely after each Audit Committee meeting for inclusion in the next board meeting packet

The current Audit Committee membership is as follows:

- Paul Budrow, Okanogan County Sheriff, WACO Secretary/Treasurer and Audit Committee Chair
- Jackie Brunson, Skagit County Treasurer
- Chandra Schumacher, Lincoln County Auditor
- CURRENT VACANCIES – Committee could have up to 2 additional members

## MEETING SUMMARY:

The committee met via Zoom and reviewed the usual financial documents, including WACO's bank statements, Treasurer's report, and the Leave Benefits Liability Balance from July, August & September.

Jackie Brunson had a few different questions regarding information that was given in the financial reports. First, she had asked about the varying amount in the communications line item from month to month. Tiffin explained that it was because WACO had purchased their annual Zoom subscription in July. Secondly, Jackie asked about the bank fees line item and how WACO only had a small amount in the budget for 2025 compared to actual. Tiffin reminded her, as this was asked before, that this was because this was WACO's first full year with a Sweep banking program with Key Bank and they had misinformed WACO of the monthly costs. Tiffin assured her that in the 2026 budget that the line-item for bank fees has been updated to the now known more accurate cost. Lastly, Jackie and Chandra both mentioned a couple of minor changes that needed to be made to two reports so that they were dated correctly. These reports have now been updated correctly.

Overall, the meeting was productive and reflected the committee's steady progress in oversight and review.

Jackie Brunson and Chandra Schumacher were in attendance along with Tiffin Moreno of WACO. Paul Budrow was unable to attend the meeting but reviewed the documents and didn't have any questions.

**RECOMMENDED ACTION:** Information only in this report. Present and review the following 2024 990 and ask for a motion to accept the 990 as presented if there are not any questions or concerns.

## Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public  
Inspection

## A For the 2024 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

|   |  |  |  |   |  |
|---|--|--|--|---|--|
| B Check if applicable:  |  | C Name of organization<br><b>WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS</b>  |  | D Employer identification number<br><b>***-***7001</b>  |  |
| <input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending |  | Doing business as <b>WASHINGTON ASSOCIATION OF COUNTY</b>  |  | E Telephone number<br><b>360-753-7319</b>   |  |
|   |  | Number and street (or P.O. box if mail is not delivered to street address)<br><b>206 10TH AVENUE SE</b>  |  | Room/suite  |  |
|   |  | City or town, state or province, country, and ZIP or foreign postal code<br><b>OLYMPIA, WA 98501</b>   |  |   |  |
|   |  | F Name and address of principal officer: <b>JENNIFER WALLACE<br/>SAME AS C ABOVE</b>   |  | G Gross receipts \$ <b>1,326,827.</b>   |  |
|   |  | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 |  | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
|   |  | J Website: <b>HTTP://WWW.WACOUNTIES.ORG/</b>   |  | H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                      |  |
|   |  | K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other             |  | H(c) Group exemption number   |  |
|   |  | L Year of formation: <b>1961</b>   |  | M State of legal domicile: <b>WA</b>  |  |

## Part I Summary

|  |   |   |  |
|--|---|---|--|
| Activities & Governance  | 1 Briefly describe the organization's mission or most significant activities: <b>TO PROVIDE SUPPORT SERVICES AND LEGISLATIVE SERVICES TO ELECTED OFFICIALS.</b> |   |  |
|  | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.                       |   |  |
|  | 3 Number of voting members of the governing body (Part VI, line 1a) .....   | 3 <b>19</b>   |  |
|  | 4 Number of independent voting members of the governing body (Part VI, line 1b) .....   | 4 <b>19</b>   |  |
|  | 5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) .....  | 5 <b>4</b>  |  |
|  | 6 Total number of volunteers (estimate if necessary) .....  | 6 <b>19</b>   |  |
|  | 7a Total unrelated business revenue from Part VIII, column (C), line 12 .....   | 7a <b>0.</b>  |  |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... | 7b <b>0.</b>  |   |  |
| Revenue  | 8 Contributions and grants (Part VIII, line 1h) .....   | Prior Year <b>10,421.</b> Current Year <b>15,451.</b> |  |
|  | 9 Program service revenue (Part VIII, line 2g) .....  | <b>1,181,018.</b> <b>1,260,069.</b>                   |  |
|  | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....  | <b>15,433.</b> <b>39,652.</b>                         |  |
|  | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....   | <b>29,825.</b> <b>11,655.</b>                         |  |
|  | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....   | <b>1,236,697.</b> <b>1,326,827.</b>                   |  |
| Expenses   | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....   | <b>9,000.</b> <b>9,000.</b>                           |  |
|  | 14 Benefits paid to or for members (Part IX, column (A), line 4) .....  | <b>0.</b> <b>0.</b>                                   |  |
|  | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....  | <b>613,569.</b> <b>646,447.</b>                       |  |
|  | 16a Professional fundraising fees (Part IX, column (A), line 11e) .....   | <b>0.</b> <b>0.</b>                                   |  |
|  | b Total fundraising expenses (Part IX, column (D), line 25) .....   | <b>0.</b>   |  |
|  | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....   | <b>600,453.</b> <b>584,234.</b>                       |  |
|  | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....  | <b>1,223,022.</b> <b>1,239,681.</b>                   |  |
| 19 Revenue less expenses. Subtract line 18 from line 12 .....                  | <b>13,675.</b> <b>87,146.</b>   |   |  |
| Net Assets or Fund Balances  | Beginning of Current Year   | End of Year   |  |
|  | 20 Total assets (Part X, line 16) .....   | <b>1,079,427.</b> <b>1,165,593.</b>                   |  |
|  | 21 Total liabilities (Part X, line 26) .....  | <b>93,064.</b> <b>92,209.</b>                         |  |
|  | 22 Net assets or fund balances. Subtract line 21 from line 20 .....   | <b>986,363.</b> <b>1,073,384.</b>                     |  |

## Part II Signature Block

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

|               |   |                      |   |
|---------------|---|----------------------|---|
| Sign Here     | Signature of officer<br><b>JENNIFER WALLACE, EXECUTIVE DIRECTOR</b>     |                      | Date  |
|               | Type or print name and title  |                      |   |
| Paid Preparer | Preparer's name<br><b>NIKOLE WELLS, CPA</b>                             | Preparer's signature | Date  |
|               |   |                      | Check <input type="checkbox"/> if self-employed |
| Use Only      | Firm's name <b>AIKEN &amp; SANDERS INC PS</b>                           |                      | Firm's EIN <b>***-***0697</b>                   |
|               | Firm's address <b>324 S MAIN ST UNIT A<br/>MONTESANO, WA 98563-4502</b> |                      | Phone no. <b>360-533-3370</b>                   |

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

**WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Form 990 (2024)

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**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

**TO PROVIDE SUPPORT, REPRESENTATION AND ADVOCACY FOR OUR MEMBERS WITH PARTNER AGENCIES.**

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .....

Yes  X No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? .....

Yes  X No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ **645,000.** including grants of \$ \_\_\_\_\_) (Revenue \$ **818,055.**)

**COSTS OF OPERATION OF THE ASSOCIATION ARE REIMBURSED BY THE COUNTY MEMBERS.**

**4b** (Code: \_\_\_\_\_) (Expenses \$ **93,362.** including grants of \$ \_\_\_\_\_) (Revenue \$ **180,138.**)

**CONFERENCES PROGRAM ENHANCES EFFICIENT COUNTY ADMINISTRATION BY CONDUCTING WORKSHOPS AND SEMINARS ON TOPICS OF SPECIFIC INTEREST TO COUNTY OFFICIALS AND THEIR EMPLOYEES.**

**4c** (Code: \_\_\_\_\_) (Expenses \$ **261,876.** including grants of \$ \_\_\_\_\_) (Revenue \$ **261,876.**)

**WAPA (WASHINGTON ASSOCIATION OF PROSECUTING ATTORNEYS) PROGRAM PROVIDES TRAINING FOR ALL PROSECUTING ATTORNEYS AND THEIR DEPUTIES SO THEY CAN MAINTAIN THEIR LICENSE TO PRACTICE LAW.**

**4d** Other program services (Describe on Schedule O.)

(Expenses \$ **9,000.** including grants of \$ **9,000.**) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses **1,009,238.**

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**WASHINGTON STATE ASSOCIATION OF COUNTY O  
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Form 990 (2024)

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**Part IV Checklist of Required Schedules**

|   | <b>Yes</b> | <b>No</b> |
|---|------------|-----------|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i> .....   | X          |           |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....   | X          |           |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....   | X          |           |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....  | X          |           |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....   | X          |           |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....   | X          |           |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....   | X          |           |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....  | X          |           |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....   | X          |           |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....  | X          |           |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. <ul style="list-style-type: none"> <li>a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....</li> <li>b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....</li> <li>c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....</li> <li>d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....</li> <li>e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....</li> <li>f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....</li> </ul> | X          |           |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....   | X          |           |
| b Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....   | X          |           |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....   | X          |           |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?<br><br>b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....   | X          |           |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....  | X          |           |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....  | X          |           |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i> .....  | X          |           |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....  | X          |           |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....  | X          |           |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....  | X          |           |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....  | X          |           |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....   | X          |           |

**WASHINGTON STATE ASSOCIATION OF COUNTY O  
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**Part IV Checklist of Required Schedules (continued)**

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

|  | <b>Yes</b> | <b>No</b> |
|--|------------|-----------|
| 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....  | 1a         | 8         |
| b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....  | 1b         | 0         |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? ..... | 1c         | X         |

**WASHINGTON STATE ASSOCIATION OF COUNTY O  
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Form 990 (2024)

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

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

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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website  Another's website  Upon request  Other (explain on Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records

**THE ORGANIZATION** - 360-753-7319

**206 10TH AVENUE SE, OLYMPIA, WA 98501**

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and title                         | (B)<br>Average<br>hours per<br>week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line) | (C)<br>Position<br>(do not check more than one<br>box, unless person is both an<br>officer and a director/trustee) |                       |         |              |                                 | (D)<br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099-MISC/<br>1099-NEC) | (F)<br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|---|---|--|-----------------------|---------|--------------|---------------------------------|--|--|--|
|   |   | Individual trustee or director   | Institutional trustee | Officer | Key employee | Highest compensated<br>employee |  |  |  |
| (1) JENNIFER WALLACE<br>EXECUTIVE DIRECTOR    | 40.00   |  | X                     |         |              |                                 | 181,464.   | 0.   | 40,006.  |
| (2) ADAM KICK<br>PRESIDENT                    | 1.00  | X  | X                     |         |              |                                 | 0.   | 0.   | 0.   |
| (3) JEFF GADMAN<br>IMMEDIATE PAST PRESIDENT   | 1.00  | X  | X                     |         |              |                                 | 0.   | 0.   | 0.   |
| (4) AMY CZISKE<br>VICE PRESIDENT              | 1.00  | X  | X                     |         |              |                                 | 0.   | 0.   | 0.   |
| (5) LINDA HJELLE<br>2ND VICE PRESIDENT        | 1.00  | X  | X                     |         |              |                                 | 0.   | 0.   | 0.   |
| (6) PAUL BUDROW<br>SECRETARY/TREASURER        | 1.00  | X  | X                     |         |              |                                 | 0.   | 0.   | 0.   |
| (7) STACIE PRADA<br>PAST PRESIDENT            | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (8) JON TUNHEIM<br>TRUSTEE                    | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (9) ROB SNAZA<br>TRUSTEE                      | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (10) LESLIE VALZ<br>TRUSTEE                   | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (11) SCOTT TINNEY<br>TRUSTEE                  | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (12) CRAIG MORRISON<br>TRUSTEE                | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (13) MIKE LONERGAN<br>TRUSTEE                 | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (14) THAD DUVALL<br>TRUSTEE                   | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (15) CAROLYN FUNDINGSLAND<br>TRUSTEE-AT-LARGE | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (16) LISA FRAZIER<br>TRUSTEE-AT-LARGE         | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |
| (17) KATIE SLOAN<br>TRUSTEE-AT-LARGE          | 1.00  | X  |                       |         |              |                                 | 0.   | 0.   | 0.   |

## Part VII

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

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

1

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual .....

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person .....

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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**Part VIII Statement of Revenue**

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

|   |  | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | (C)<br>Unrelated<br>business revenue | (D)<br>Revenue excluded<br>from tax under<br>sections 512 - 514 |
|---|--|----------------------|--|--------------------------------------|---|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b> | <b>1 a</b> Federated campaigns .....   | 1a                   |  |                                      |   |
|   | <b>b</b> Membership dues .....   | 1b                   |  |                                      |   |
|   | <b>c</b> Fundraising events .....  | 1c                   |  |                                      |   |
|   | <b>d</b> Related organizations .....   | 1d                   |  |                                      |   |
|   | <b>e</b> Government grants (contributions) .....   | 1e                   | 1,215.                                       |                                      |   |
|   | <b>f</b> All other contributions, gifts, grants, and<br>similar amounts not included above .....   | 1f                   | 14,236.                                      |                                      |   |
|   | <b>g</b> Noncash contributions included in lines 1a-1f .....   | 1g                   | \$   |                                      |   |
|   | <b>h Total.</b> Add lines 1a-1f .....  |                      | 15,451.                                      |                                      |   |
| <b>Program Service<br/>Revenue</b>                                |  | Business Code        |  |                                      |   |
|   | <b>2 a</b> <u>MEMBERSHIP DUES</u>  | 900099               | 1,079,931.                                   | 1,079,931.                           |   |
|   | <b>b</b> <u>CONFERENCES</u>  | 611430               | 180,138.                                     | 180,138.                             |   |
|   | <b>c</b> .....   |                      |  |                                      |   |
|   | <b>d</b> .....   |                      |  |                                      |   |
|   | <b>e</b> .....   |                      |  |                                      |   |
|   | <b>f</b> All other program service revenue .....   |                      |  |                                      |   |
|   | <b>g Total.</b> Add lines 2a-2f .....  |                      | 1,260,069.                                   |                                      |   |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and<br>other similar amounts) .....   |                      | 39,652.                                      |                                      | 39,652.   |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds .....  |                      |  |                                      |   |
|   | <b>5</b> Royalties .....   |                      |  |                                      |   |
|   |  | (i) Real             | (ii) Personal                                |                                      |   |
|   | <b>6 a</b> Gross rents .....   | 6a                   | 28,536.                                      |                                      |   |
|   | <b>b</b> Less: rental expenses .....   | 6b                   | 0.   |                                      |   |
|   | <b>c</b> Rental income or (loss) .....   | 6c                   | 28,536.                                      |                                      |   |
|   | <b>d</b> Net rental income or (loss) .....   |                      | 28,536.                                      |                                      | 28,536.   |
|   | <b>7 a</b> Gross amount from sales of<br>assets other than inventory .....   | 7a                   | (i) Securities                               | (ii) Other                           |   |
|   | <b>b</b> Less: cost or other basis<br>and sales expenses .....   | 7b                   |  |                                      |   |
|   | <b>c</b> Gain or (loss) .....  | 7c                   |  |                                      |   |
|   | <b>d</b> Net gain or (loss) .....  |                      |  |                                      |   |
|   | <b>8 a</b> Gross income from fundraising events (not<br>including \$ _____ of<br>contributions reported on line 1c). See<br>Part IV, line 18 ..... | 8a                   |  |                                      |   |
|   | <b>b</b> Less: direct expenses .....   | 8b                   |  |                                      |   |
|   | <b>c</b> Net income or (loss) from fundraising events .....  |                      |  |                                      |   |
|   | <b>9 a</b> Gross income from gaming activities. See<br>Part IV, line 19 .....  | 9a                   |  |                                      |   |
|   | <b>b</b> Less: direct expenses .....   | 9b                   |  |                                      |   |
|   | <b>c</b> Net income or (loss) from gaming activities .....   |                      |  |                                      |   |
|   | <b>10 a</b> Gross sales of inventory, less returns<br>and allowances .....   | 10a                  |  |                                      |   |
|   | <b>b</b> Less: cost of goods sold .....  | 10b                  |  |                                      |   |
|   | <b>c</b> Net income or (loss) from sales of inventory .....  |                      |  |                                      |   |
| <b>Miscellaneous<br/>Revenue</b>                                  |  | Business Code        |  |                                      |   |
|   | <b>11 a</b> <u>BUILDING INVESTMENT IN</u>  | 900001               | -16,881.                                     |                                      | -16,881.  |
|   | <b>b</b> .....   |                      |  |                                      |   |
|   | <b>c</b> .....   |                      |  |                                      |   |
|   | <b>d</b> All other revenue .....   |                      |  |                                      |   |
|   | <b>e Total.</b> Add lines 11a-11d .....  |                      | -16,881.                                     |                                      |   |
|   | <b>12 Total revenue.</b> See instructions .....  | 1,326,827.           | 1,260,069.                                   | 0.                                   | 51,307.   |

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>  | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|--|------------------------------|--|---|------------------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .....   |                              |  |   |                                    |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....  | 9,000.                       | 9,000.                                 |   |                                    |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....   |                              |  |   |                                    |
| 4 Benefits paid to or for members .....  |                              |  |   |                                    |
| 5 Compensation of current officers, directors, trustees, and key employees .....   | 221,470.                     | 168,317.                               | 53,153.                                       |                                    |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....   |                              |  |   |                                    |
| 7 Other salaries and wages .....   | 305,999.                     | 232,559.                               | 73,440.                                       |                                    |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....   | 16,781.                      | 12,754.                                | 4,027.  |                                    |
| 9 Other employee benefits .....  | 64,982.                      | 49,386.                                | 15,596.                                       |                                    |
| 10 Payroll taxes .....   | 37,215.                      | 28,284.                                | 8,931.  |                                    |
| 11 Fees for services (nonemployees):   |                              |  |   |                                    |
| a Management .....   | 1,894.                       | 1,894.                                 |   |                                    |
| b Legal .....  |                              |  |   |                                    |
| c Accounting .....   | 7,112.                       | 2,704.                                 | 4,408.  |                                    |
| d Lobbying .....   | 72,000.                      | 72,000.                                |   |                                    |
| e Professional fundraising services. See Part IV, line 17 .....  |                              |  |   |                                    |
| f Investment management fees .....   |                              |  |   |                                    |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) .....   |                              |  |   |                                    |
| 12 Advertising and promotion .....   |                              |  |   |                                    |
| 13 Office expenses .....   | 12,596.                      | 6,928.                                 | 5,668.  |                                    |
| 14 Information technology .....  | 14,755.                      |  | 14,755.                                       |                                    |
| 15 Royalties .....   |                              |  |   |                                    |
| 16 Occupancy .....   | 86,454.                      | 43,299.                                | 43,155.                                       |                                    |
| 17 Travel .....  | 25,113.                      | 25,113.                                |   |                                    |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials .....  |                              |  |   |                                    |
| 19 Conferences, conventions, and meetings .....  | 93,362.                      | 93,362.                                |   |                                    |
| 20 Interest .....  |                              |  |   |                                    |
| 21 Payments to affiliates .....  |                              |  |   |                                    |
| 22 Depreciation, depletion, and amortization .....   | 1,164.                       |  | 1,164.  |                                    |
| 23 Insurance .....   | 4,995.                       |  | 4,995.  |                                    |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) .....   |                              |  |   |                                    |
| a <b>WAPA PASSTHROUGH DUES</b> .....   | 261,876.                     | 261,876.                               |   |                                    |
| b <b>DUES &amp; SUBSCRIPTIONS</b> .....  | 2,301.                       | 1,150.                                 | 1,151.  |                                    |
| c <b>MISCELLANEOUS EXPENSE</b> .....   | 612.                         | 612.                                   |   |                                    |
| d .....  |                              |  |   |                                    |
| e All other expenses .....   |                              |  |   |                                    |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e .....   | 1,239,681.                   | 1,009,238.                             | 230,443.                                      | 0.                                 |
| <b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) ..... |                              |  |   |                                    |

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**Part X Balance Sheet**

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

|                             |   | (A)<br>Beginning of year |           | (B)<br>End of year |
|-----------------------------|---|--------------------------|-----------|--------------------|
| Assets                      | 1 Cash - non-interest-bearing .....   | 13,219.                  | 1         | 14,180.            |
|                             | 2 Savings and temporary cash investments .....  | 887,543.                 | 2         | 975,281.           |
|                             | 3 Pledges and grants receivable, net .....  | 3                        |           |                    |
|                             | 4 Accounts receivable, net .....  | 3,275.                   | 4         | 5,000.             |
|                             | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ..... | 5                        |           |                    |
|                             | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....   | 6                        |           |                    |
|                             | 7 Notes and loans receivable, net .....   | 7                        |           |                    |
|                             | 8 Inventories for sale or use .....   | 8                        |           |                    |
|                             | 9 Prepaid expenses and deferred charges .....   | 15,206.                  | 9         | 14,531.            |
|                             | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | 10a                      | 49,271.   |                    |
|                             | b Less: accumulated depreciation .....  | 10b                      | 33,272.   | 15,297.            |
|                             |   |                          | 10c       | 15,999.            |
|                             | 11 Investments - publicly traded securities .....   |                          | 11        |                    |
|                             | 12 Investments - other securities. See Part IV, line 11 .....   | 144,887.                 | 12        | 140,602.           |
|                             | 13 Investments - program-related. See Part IV, line 11 .....  |                          | 13        |                    |
|                             | 14 Intangible assets .....  |                          | 14        |                    |
|                             | 15 Other assets. See Part IV, line 11 .....   |                          | 15        |                    |
|                             | <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....   | <b>1,079,427.</b>        | <b>16</b> | <b>1,165,593.</b>  |
| Liabilities                 | 17 Accounts payable and accrued expenses .....  | 93,064.                  | 17        | 92,209.            |
|                             | 18 Grants payable .....   |                          | 18        |                    |
|                             | 19 Deferred revenue .....   |                          | 19        |                    |
|                             | 20 Tax-exempt bond liabilities .....  |                          | 20        |                    |
|                             | 21 Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | 21        |                    |
|                             | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....     | 22                       |           |                    |
|                             | 23 Secured mortgages and notes payable to unrelated third parties .....   |                          | 23        |                    |
|                             | 24 Unsecured notes and loans payable to unrelated third parties .....   |                          | 24        |                    |
|                             | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....  |                          | 25        |                    |
|                             | <b>26 Total liabilities.</b> Add lines 17 through 25 .....  | <b>93,064.</b>           | <b>26</b> | <b>92,209.</b>     |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.   |                          |           |                    |
|                             | 27 Net assets without donor restrictions .....  | 974,352.                 | 27        | 1,058,918.         |
|                             | 28 Net assets with donor restrictions .....   | 12,011.                  | 28        | 14,466.            |
|                             | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.  |                          |           |                    |
|                             | 29 Capital stock or trust principal, or current funds .....   |                          | 29        |                    |
|                             | 30 Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | 30        |                    |
|                             | 31 Retained earnings, endowment, accumulated income, or other funds .....   |                          | 31        |                    |
|                             | 32 Total net assets or fund balances .....  | 986,363.                 | 32        | 1,073,384.         |
|                             | <b>33 Total liabilities and net assets/fund balances</b> .....  | <b>1,079,427.</b>        | <b>33</b> | <b>1,165,593.</b>  |

Form 990 (2024)

**WASHINGTON STATE ASSOCIATION OF COUNTY O  
OFFICIALS**

Form 990 (2024)

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**Part XI Reconciliation of Net Assets**

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

|   |    |            |
|---|----|------------|
| 1 Total revenue (must equal Part VIII, column (A), line 12)   | 1  | 1,326,827. |
| 2 Total expenses (must equal Part IX, column (A), line 25)  | 2  | 1,239,681. |
| 3 Revenue less expenses. Subtract line 2 from line 1  | 3  | 87,146.    |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                       | 4  | 986,363.   |
| 5 Net unrealized gains (losses) on investments  | 5  |            |
| 6 Donated services and use of facilities  | 6  |            |
| 7 Investment expenses   | 7  |            |
| 8 Prior period adjustments  | 8  | -125.      |
| 9 Other changes in net assets or fund balances (explain on Schedule O)  | 9  | 0.         |
| 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 1,073,384. |

**Part XII Financial Statements and Reporting**

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

|   | Yes | No |
|---|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other  |     |    |
| If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.   |     |    |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  |     | X  |
| If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:   |     |    |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis   |     |    |
| 2b Were the organization's financial statements audited by an independent accountant?   |     | X  |
| If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  |     |    |
| <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis  |     |    |
| 2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? |     |    |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.   |     |    |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  |     |    |
| 3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits     |     | X  |
| 3c  |     |    |

Form 990 (2024)

**SCHEDULE A**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

Open to Public  
Inspection

|                          |   |  |
|--------------------------|---|--|
| Name of the organization | WASHINGTON STATE ASSOCIATION OF COUNTY O<br>OFFICIALS | Employer identification number<br>* * - * * * 7001 |
|--------------------------|---|--|

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

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

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

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

**WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Schedule A (Form 990) 2024

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 941,067. | 946,169. | 997,557. | 1020401. | 1095382. | 5000576.  |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge .....   |          |          |          |          |          |           |
| 4 <b>Total.</b> Add lines 1 through 3 .....   | 941,067. | 946,169. | 997,557. | 1020401. | 1095382. | 5000576.  |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.   |          |          |          |          |          | 5000576.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total                |
|---|----------|----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 .....   | 941,067. | 946,169. | 997,557. | 1020401. | 1095382. | 5000576.                 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....   | 36,861.  | 31,703.  | 30,237.  | 45,258.  | 51,307.  | 195,366.                 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on .....  |          |          |          |          |          |                          |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI) .....   |          |          |          |          |          |                          |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |          | 5195942.                 |
| <b>12 Gross receipts from related activities, etc. (see instructions)</b> .....   |          |          |          | 12       |          | 645,776.                 |
| <b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |    |       |   |
|--|----|-------|---|
| 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....   | 14 | 96.24 | % |
| 15 Public support percentage from 2023 Schedule A, Part II, line 14 .....  | 15 | 96.39 | % |
| <b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....  |    |       |   |
| <input checked="" type="checkbox"/>  |    |       |   |
| <b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization .....   |    |       |   |
| <input type="checkbox"/>   |    |       |   |
| <b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....    |    |       |   |
| <input type="checkbox"/>   |    |       |   |
| <b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here</b> . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... |    |       |   |
| <input type="checkbox"/>   |    |       |   |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....   |    |       |   |
| <input type="checkbox"/>   |    |       |   |

Schedule A (Form 990) 2024

**WASHINGTON STATE ASSOCIATION OF COUNTY  
OFFICIALS**

Schedule A (Form 990) 2024

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

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)  | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....  |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....   |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....    |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....   |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) 2024 | (f) Total                |
|---|----------|----------|----------|----------|----------|--------------------------|
| 9 Amounts from line 6 .....   |          |          |          |          |          |                          |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....  |          |          |          |          |          |                          |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....  |          |          |          |          |          |                          |
| <b>c</b> Add lines 10a and 10b .....  |          |          |          |          |          |                          |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....   |          |          |          |          |          |                          |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   |          |          |          |          |          |                          |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  |          |          |          |          |          |                          |
| <b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ..... |          |          |          |          |          | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |    |   |
|--|----|---|
| 15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) ..... | 15 | % |
| 16 Public support percentage from 2023 Schedule A, Part III, line 15 .....                       | 16 | % |

**Section D. Computation of Investment Income Percentage**

|   |    |   |
|---|----|---|
| 17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) ..... | 17 | % |
| 18 Investment income percentage from 2023 Schedule A, Part III, line 17 .....                         | 18 | % |

**19a 33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Schedule A (Form 990) 2024

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**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

| 1   | Yes | No |
|-----|-----|----|
| 1   |     |    |
| 2   |     |    |
| 3a  |     |    |
| 3b  |     |    |
| 3c  |     |    |
| 4a  |     |    |
| 4b  |     |    |
| 4c  |     |    |
| 5a  |     |    |
| 5b  |     |    |
| 5c  |     |    |
| 6   |     |    |
| 7   |     |    |
| 8   |     |    |
| 9a  |     |    |
| 9b  |     |    |
| 9c  |     |    |
| 10a |     |    |
| 10b |     |    |

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.

b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.

c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.

5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).

b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete **Part I** of Schedule L (Form 990).

8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete **Part I** of Schedule L (Form 990).

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.

b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.

c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

**WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Schedule A (Form 990) 2024

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**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a  The organization satisfied the Activities Test. Complete line 2 below.
- b  The organization is the parent of each of its supported organizations. Complete line 3 below.
- c  The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

**2** Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

**3** Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

|    | Yes | No |
|----|-----|----|
| 2a |     |    |
| 2b |     |    |
| 3a |     |    |
| 3b |     |    |

**WASHINGTON STATE ASSOCIATION OF COUNTY  
OFFICIALS**

Schedule A (Form 990) 2024

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

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

| <b>Section A - Adjusted Net Income</b>  |  | (A) Prior Year | (B) Current Year<br>(optional) |
|---|--|----------------|--------------------------------|
| 1                                       | Net short-term capital gain  | 1              |                                |
| 2                                       | Recoveries of prior-year distributions   | 2              |                                |
| 3                                       | Other gross income (see instructions)  | 3              |                                |
| 4                                       | Add lines 1 through 3.   | 4              |                                |
| 5                                       | Depreciation and depletion   | 5              |                                |
| 6                                       | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                                |
| 7                                       | Other expenses (see instructions)  | 7              |                                |
| 8                                       | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                                |
| <b>Section B - Minimum Asset Amount</b> |  | (A) Prior Year | (B) Current Year<br>(optional) |
| 1                                       | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):  |                |                                |
| a                                       | Average monthly value of securities  | 1a             |                                |
| b                                       | Average monthly cash balances  | 1b             |                                |
| c                                       | Fair market value of other non-exempt-use assets   | 1c             |                                |
| d                                       | <b>Total</b> (add lines 1a, 1b, and 1c)  | 1d             |                                |
| e                                       | <b>Discount</b> claimed for blockage or other factors<br>( <i>explain in detail in Part VI</i> ):  |                |                                |
| 2                                       | Acquisition indebtedness applicable to non-exempt-use assets   | 2              |                                |
| 3                                       | Subtract line 2 from line 1d.  | 3              |                                |
| 4                                       | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).   | 4              |                                |
| 5                                       | Net value of non-exempt-use assets (subtract line 4 from line 3)   | 5              |                                |
| 6                                       | Multiply line 5 by 0.035.  | 6              |                                |
| 7                                       | Recoveries of prior-year distributions   | 7              |                                |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6)   | 8              |                                |
| <b>Section C - Distributable Amount</b> |  | Current Year   |                                |
| 1                                       | Adjusted net income for prior year (from Section A, line 8, column A)  | 1              |                                |
| 2                                       | Enter 0.85 of line 1.  | 2              |                                |
| 3                                       | Minimum asset amount for prior year (from Section B, line 8, column A)   | 3              |                                |
| 4                                       | Enter greater of line 2 or line 3.   | 4              |                                |
| 5                                       | Income tax imposed in prior year   | 5              |                                |
| 6                                       | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).  | 6              |                                |
| 7                                       | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).                                |                |                                |

Schedule A (Form 990) 2024

**WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Schedule A (Form 990) 2024

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

| <b>Section D - Distributions</b> |   | <b>Current Year</b> |
|----------------------------------|---|---------------------|
| <b>1</b>                         | Amounts paid to supported organizations to accomplish exempt purposes   | <b>1</b>            |
| <b>2</b>                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | <b>2</b>            |
| <b>3</b>                         | Administrative expenses paid to accomplish exempt purposes of supported organizations   | <b>3</b>            |
| <b>4</b>                         | Amounts paid to acquire exempt-use assets   | <b>4</b>            |
| <b>5</b>                         | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )  | <b>5</b>            |
| <b>6</b>                         | Other distributions (describe in <b>Part VI</b> ). See instructions.  | <b>6</b>            |
| <b>7</b>                         | <b>Total annual distributions.</b> Add lines 1 through 6.   | <b>7</b>            |
| <b>8</b>                         | Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | <b>8</b>            |
| <b>9</b>                         | Distributable amount for 2024 from Section C, line 6  | <b>9</b>            |
| <b>10</b>                        | Line 8 amount divided by line 9 amount  | <b>10</b>           |

| <b>Section E - Distribution Allocations</b> (see instructions)   | <b>(i) Excess Distributions</b> | <b>(ii) Underdistributions Pre-2024</b> | <b>(iii) Distributable Amount for 2024</b> |
|--|---------------------------------|---|--|
| <b>1</b> Distributable amount for 2024 from Section C, line 6  |                                 |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.   |                                 |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2024   |                                 |   |  |
| a From 2019  |                                 |   |  |
| b From 2020  |                                 |   |  |
| c From 2021  |                                 |   |  |
| d From 2022  |                                 |   |  |
| e From 2023  |                                 |   |  |
| f <b>Total</b> of lines 3a through 3e  |                                 |   |  |
| g Applied to under distributions of prior years  |                                 |   |  |
| h Applied to 2024 distributable amount   |                                 |   |  |
| i Carryover from 2019 not applied (see instructions)   |                                 |   |  |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.   |                                 |   |  |
| <b>4</b> Distributions for 2024 from Section D, line 7: \$   |                                 |   |  |
| a Applied to underdistributions of prior years   |                                 |   |  |
| b Applied to 2024 distributable amount   |                                 |   |  |
| c Remainder. Subtract lines 4a and 4b from line 4.   |                                 |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                                 |   |  |
| <b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                                 |   |  |
| <b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.   |                                 |   |  |
| <b>8</b> Breakdown of line 7:  |                                 |   |  |
| a Excess from 2020   |                                 |   |  |
| b Excess from 2021   |                                 |   |  |
| c Excess from 2022   |                                 |   |  |
| d Excess from 2023   |                                 |   |  |
| e Excess from 2024   |                                 |   |  |

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**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12;

Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

DRAFT

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

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

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

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

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

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

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

Employer identification number (EIN)  
\* \* - \* \* \* 7001

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

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.  
**2** Political campaign activity expenditures ..... \$ \_\_\_\_\_  
**3** Volunteer hours for political campaign activities .....

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

**1** Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_  
**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_  
**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No  
**4a** Was a correction made?  Yes  No  
**b** If "Yes," describe in Part IV

**Part I-1C: Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

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

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

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

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

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

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

Schedule C (Form 990) 2024

**WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS**

Schedule C (Form 990) 2024

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

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

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

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year<br>(or fiscal year beginning in)                      | (a) 2021        | (b) 2022        | (c) 2023        | (d) 2024        | (e) Total         |
|---|-----------------|-----------------|-----------------|-----------------|-------------------|
| <b>2a</b> Lobbying nontaxable amount                                | <b>180,011.</b> | <b>177,925.</b> | <b>184,846.</b> | <b>198,968.</b> | <b>741,750.</b>   |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |                 |                 |                 |                 | <b>1,112,625.</b> |
| <b>c</b> Total lobbying expenditures                                | <b>80,000.</b>  | <b>107,100.</b> | <b>101,000.</b> | <b>72,000.</b>  | <b>360,100.</b>   |
| <b>d</b> Grassroots nontaxable amount                               | <b>45,003.</b>  | <b>35,100.</b>  | <b>21,000.</b>  | <b>49,742.</b>  | <b>150,845.</b>   |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, column (e)) |                 |                 |                 |                 | <b>226,268.</b>   |
| <b>f</b> Grassroots lobbying expenditures                           |                 |                 |                 |                 |                   |

Schedule C (Form 990) 2024

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

| For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.  | (a) |    | (b)    |
|--|-----|----|--------|
|  | Yes | No | Amount |
| 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: |     |    |        |
| a Volunteers? .....  |     |    |        |
| b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....   |     |    |        |
| c Media advertisements? .....  |     |    |        |
| d Mailings to members, legislators, or the public? .....   |     |    |        |
| e Publications, or published or broadcast statements? .....  |     |    |        |
| f Grants to other organizations for lobbying purposes? .....   |     |    |        |
| g Direct contact with legislators, their staffs, government officials, or a legislative body? .....  |     |    |        |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....  |     |    |        |
| i Other activities? .....  |     |    |        |
| j Total. Add lines 1c through 1i .....   |     |    |        |
| 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? .....   |     |    |        |
| b If "Yes," enter the amount of any tax incurred under section 4912 .....  |     |    |        |
| c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....   |     |    |        |
| d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....   |     |    |        |

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

|   | Yes | No |
|---|-----|----|
| 1 Were substantially all (90% or more) dues received nondeductible by members?  | 1   |    |
| 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?                                   | 2   |    |
| 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? | 3   |    |

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A answered "Yes."

|    |   |   |
|----|---|---|
| 1  | Dues, assessments, and similar amounts from members .....   | 1 |
| 2  | Section 162(e) nondeductible lobbying and political expenditures <b>(do not include amounts of political expenses for which the section 527(f) tax was paid):</b>   |   |
| 2a | a Current year .....  |   |
| 2b | b Carryover from last year .....  |   |
| 2c | c Total .....   |   |
| 3  | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....   |   |
| 4  | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year? ..... |   |
| 5  | Taxable amount of lobbying and political expenditures. See instructions .....   | 5 |

## **Part IV      Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE D**

(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No. 1545-0047

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.Open to Public  
InspectionName of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY O  
OFFICIALS** Employer identification number **\*\*-\*\*-7001****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

|   | (a) Donor advised funds      | (b) Funds and other accounts |
|---|------------------------------|------------------------------|
| 1 Total number at end of year .....   |                              |                              |
| 2 Aggregate value of contributions to (during year) .....   |                              |                              |
| 3 Aggregate value of grants from (during year) .....  |                              |                              |
| 4 Aggregate value at end of year .....  |                              |                              |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No  |

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

|   |   |   |
|---|---|---|
| 1 Purpose(s) of conservation easements held by the organization (check all that apply).   | <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
|   | <input type="checkbox"/> Protection of natural habitat  | <input type="checkbox"/> Preservation of a certified historic structure     |
|   | <input type="checkbox"/> Preservation of open space   |   |
| 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.   |   |   |
| a Total number of conservation easements .....  | 2a  | Held at the End of the Tax Year   |
| b Total acreage restricted by conservation easements .....  | 2b  |   |
| c Number of conservation easements on a certified historic structure included on line 2a .....  | 2c  |   |
| d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....  | 2d  |   |
| 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....   |   |   |
| 4 Number of states where property subject to conservation easement is located .....   |   |   |
| 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....  | <input type="checkbox"/> Yes  | <input type="checkbox"/> No   |
| 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....   |   |   |
| 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....   |   |   |
| 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....   | <input type="checkbox"/> Yes  | <input type="checkbox"/> No   |
| 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. |   |   |

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

LHA 432051 01-02-25

Schedule D (Form 990) (Rev. 12-2024)

## WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule D (Form 990) (Rev. 12-2024) OFFICIALS

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

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

a  Public exhibition  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange program  
 e  Other \_\_\_\_\_

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

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

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

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

b If "Yes," explain the arrangement in Part XIII and complete the following table:

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

c Beginning balance .....

d Additions during the year .....

e Distributions during the year .....

f Ending balance .....

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment \_\_\_\_\_ %  
 b Permanent endowment \_\_\_\_\_ %  
 c Term endowment \_\_\_\_\_ %

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

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

(i) Unrelated organizations? .....

(ii) Related organizations? .....

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

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

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

**Part VI** Land, Buildings, and Equipment

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

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land .....   |                                      |                                 |                              |                |
| b Buildings .....   |                                      |                                 |                              |                |
| c Leasehold improvements .....  |                                      |                                 |                              |                |
| d Equipment .....   | 49,271.                              | 33,272.                         | 15,999.                      |                |
| e Other .....   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) ..... |                                      |                                 |                              | 15,999.        |

Schedule D (Form 990) (Rev. 12-2024)

## WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule D (Form 990) (Rev. 12-2024) **OFFICIALS**

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**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives .....                                      |                |   |
| (2) Closely held equity interests .....                              |                |   |
| (3) Other  |                |   |
| (A) INVESTMENT IN WA COUNTIES  |                |   |
| (B) BDLG PTP   | 140,602.       | COST  |
| (C)  |                |   |
| (D)  |                |   |
| (E)  |                |   |
| (F)  |                |   |
| (G)  |                |   |
| (H)  |                |   |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))     | 140,602.       |   |

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

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

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

Schedule D (Form 990) (Rev. 12-2024)

## WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule D (Form 990) (Rev. 12-2024) OFFICIALS

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

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

|   |    |            |
|---|----|------------|
| 1 Total revenue, gains, and other support per audited financial statements .....        | 1  | 1,326,827. |
| 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:                   |    |            |
| a Net unrealized gains (losses) on investments .....                                    | 2a |            |
| b Donated services and use of facilities .....  | 2b |            |
| c Recoveries of prior year grants .....   | 2c |            |
| d Other (Describe in Part XIII.) .....  | 2d |            |
| e Add lines 2a through 2d .....   | 2e | 0.         |
| 3 Subtract line 2e from line 1 .....  | 3  | 1,326,827. |
| 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:                  |    |            |
| a Investment expenses not included on Form 990, Part VIII, line 7b .....                | 4a |            |
| b Other (Describe in Part XIII.) .....  | 4b |            |
| c Add lines 4a and 4b .....   | 4c | 0.         |
| 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) ..... | 5  | 1,326,827. |

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

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

|  |    |            |
|--|----|------------|
| 1 Total expenses and losses per audited financial statements .....                       | 1  | 1,239,681. |
| 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:                      |    |            |
| a Donated services and use of facilities .....   | 2a |            |
| b Prior year adjustments .....   | 2b |            |
| c Other losses .....   | 2c |            |
| d Other (Describe in Part XIII.) .....   | 2d |            |
| e Add lines 2a through 2d .....  | 2e | 0.         |
| 3 Subtract line 2e from line 1 .....   | 3  | 1,239,681. |
| 4 Amounts included on Form 990, Part IX, line 25, but not on line 1:                     |    |            |
| a Investment expenses not included on Form 990, Part VIII, line 7b .....                 | 4a |            |
| b Other (Describe in Part XIII.) .....   | 4b |            |
| c Add lines 4a and 4b .....  | 4c | 0.         |
| 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) ..... | 5  | 1,239,681. |

**Part XIII Supplemental Information**

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

**PART X, LINE 2:**

WACO IS A NON-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS NOT CLASSIFIED AS A PRIVATE FOUNDATION.

WACO FILES INCOME TAX RETURNS IN THE U.S. FEDERAL JURISDICTION. WACO IS NO LONGER SUBJECT TO U.S. FEDERAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2021. CURRENTLY, THERE IS NO EXAMINATION OR PENDING EXAMINATION WITH THE INTERNAL REVENUE SERVICE (IRS).

AS OF DECEMBER 31, 2024, THERE ARE NO TAX POSITIONS FOR WHICH THE DEDUCTIBILITY IS CERTAIN BUT FOR WHICH THERE IS UNCERTAINTY REGARDING THE TIMING OF SUCH DEDUCTIBILITY.

WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule D (Form 990) (Rev. 12-2024) **OFFICIALS**

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**Part XIII** **Supplemental Information** *(continued)*

DRAFT

## **Grants and Other Assistance to Organizations, Governments, and Individuals in the United States**

**Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.**

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public  
Inspection**

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

**Employer identification number**  
\* \* - \* \* \* 7001

## Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Yes  No

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

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

**3** Enter total number of other organizations listed in the line 1 table .....

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

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Schedule I (Form 990) (Rev. 12-2024)

WASHINGTON STATE ASSOCIATION OF COUNTY  
OFFICIALS

Schedule I (Form 990) (Rev. 12-2024) **OFFICIALS**

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### Part III

**Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance           | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance                             |
|---|--------------------------|--------------------------|-----------------------------------|---|---|
| SCHOLARSHIP FOR POST SECONDARY EDUCATION. | 3                        | 9,000.                   | 0.                                |   | SCHOLARSHIPS SENT DIRECTLY TO THE AWARDEES ACCREDITED UNIVERSITY. |
|   |                          |                          |                                   |   |   |
|   |                          |                          |                                   |   |   |
|   |                          |                          |                                   |   |   |
|   |                          |                          |                                   |   |   |

## Part IV

**Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**SCHEDULE J**  
**(Form 990)**(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public Inspection**Name of the organization **WASHINGTON STATE ASSOCIATION OF COUNTY O  
OFFICIALS** Employer identification number **\*\*\*-\*\*\*7001****Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

|  |           |                                     |
|--|-----------|-------------------------------------|
| <b>a</b> Receive a severance payment or change-of-control payment? .....                           | <b>4a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? ..... | <b>4b</b> | <input checked="" type="checkbox"/> |
| <b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....    | <b>4c</b> | <input checked="" type="checkbox"/> |

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.****5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

|  |           |                                     |
|--|-----------|-------------------------------------|
| <b>a</b> The organization? .....         | <b>5a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Any related organization? ..... | <b>5b</b> | <input checked="" type="checkbox"/> |

If "Yes" on line 5a or 5b, describe in Part III.

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

|  |           |                                     |
|--|-----------|-------------------------------------|
| <b>a</b> The organization? .....         | <b>6a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> Any related organization? ..... | <b>6b</b> | <input checked="" type="checkbox"/> |

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

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

Schedule J (Form 990) (Rev. 12-2024)

## WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule J (Form 990) (Rev. 12-2024) **OFFICIALS**

\* \* - \* \* \* 7001

Page 2

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

Schedule J (Form 990) (Rev. 12-2024)

WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule J (Form 990) (Rev. 12-2024) **OFFICIALS**

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**Part III Supplemental Information**

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

**PART I, LINE 3:**

**THE BOARD REVIEWS THE EXECUTIVE DIRECTORS COMPENSTATION ANNUALLY.**

DRAFT

**SCHEDULE O**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

WASHINGTON STATE ASSOCIATION OF COUNTY  
OFFICIALS

Employer identification number  
\*\*-\*\*\*7001

**FORM 990, ITEM C, DOING BUSINESS AS:**

WASHINGTON ASSOCIATION OF COUNTY  
OFFICIALS WACO

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

**SCHOLARSHIP PROGRAM: THE ORANIZATION TOOK OVER A SCHOLARSHIP PROGRAM  
DESIGNED TO HELP STUDENTS PURUSING DEGREES WITH TUITION.**

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

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

**THE MEMBERSHIP OF THE WASHINGTON ASSOCIATION OF COUNTY OFFICIALS (WACO)  
INCLUDES ELECTED COUNTY ASSESSORS, AUDITORS, CLERKS, CORONERS AND MEDICAL  
EXAMINERS, PROSECUTING ATTORNEY'S, SHERIFFS, TREASURERS, AND COMPARABLE  
APPOINTED OFFICIALS IN CHARTER COUNTIES.**

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

**WACO'S BOARD OF TRUSTEES IS MADE UP OF COUNTY OFFICIALS FROM THROUGHOUT THE  
STATE. REPRESENTATIVES ON THE BOARD ARE CHOSEN BY COUNTY SIZE AND  
AFFILIATE GROUP OFFICERS AND TRUSTEES ARE ELECTED AT THE ANNUAL WACO  
CONFERENCE AND MEET FOUR TO FIVE TIMES A YEAR.**

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

**ANY AND ALL AMENDMENTS TO THIS CONSTITUTION AND BYLAWS MUST BE APPROVED BY  
MAJORITY VOTE OF THE GENERAL MEMBERSHIP OF THE ORGANIZATION IN ATTENDANCE  
AT ANY REGULAR OR PROPERLY CALLED ANNUAL OR SPECIAL MEETING, PROVIDED;  
HOWEVER, THAT THE PROPOSED AMENDMENT, OR AMENDMENTS, SHALL HAVE BEEN  
SUBMITTED ELECTRONICALLY AND IN WRITING TO THE MEMBERSHIP AT LEAST 10 DAYS  
IN ADVANCE OF SUCH MEETINGS, AND SHALL HAVE BEEN READ TO THE MEMBERS AT  
SAID MEETING.**

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

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

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

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

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

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

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

**FORM 1023 AND FORM 990 ARE MADE AVAILABLE UPON REQUEST.**

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

|                          |   |  |
|--------------------------|---|--|
| Name of the organization | WASHINGTON STATE ASSOCIATION OF COUNTY O<br>OFFICIALS | Employer identification number<br>* * - * * * 7001 |
|--------------------------|---|--|

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

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

**PART XII LINE 2C**

**THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.**

DRAFT

Name of the organization

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

**Employer identification number**  
\* \* - \* \* \* 7001

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

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

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

Schedule R (Form 990) (Rev. 1-2025)

WASHINGTON STATE ASSOCIATION OF COUNTY OFFICIALS

Schedule R (Form 990) (Rev. 1-2025) **OFFICIALS**

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

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

## WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule R (Form 990) (Rev. 1-2025) **OFFICIALS**

\*\*\*-\*\*\*7001 Page 3

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....
- b** Gift, grant, or capital contribution to related organization(s) .....
- c** Gift, grant, or capital contribution from related organization(s) .....
- d** Loans or loan guarantees to or for related organization(s) .....
- e** Loans or loan guarantees by related organization(s) .....
- f** Dividends from related organization(s) .....
- g** Sale of assets to related organization(s) .....
- h** Purchase of assets from related organization(s) .....
- i** Exchange of assets with related organization(s) .....
- j** Lease of facilities, equipment, or other assets to related organization(s) .....
- k** Lease of facilities, equipment, or other assets from related organization(s) .....
- l** Performance of services or membership or fundraising solicitations for related organization(s) .....
- m** Performance of services or membership or fundraising solicitations by related organization(s) .....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....
- o** Sharing of paid employees with related organization(s) .....
- p** Reimbursement paid to related organization(s) for expenses .....
- q** Reimbursement paid by related organization(s) for expenses .....
- r** Other transfer of cash or property to related organization(s) .....
- s** Other transfer of cash or property from related organization(s) .....

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

| (a)<br>Name of related organization | (b)<br>Transaction<br>type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|--|
| (1) WASHINGTON COUNTY BUILDING      | K                                | 80,627.                | ACTUAL RENT PAID                             |
| (2)                                 |                                  |                        |  |
| (3)                                 |                                  |                        |  |
| (4)                                 |                                  |                        |  |
| (5)                                 |                                  |                        |  |
| (6)                                 |                                  |                        |  |

## WASHINGTON STATE ASSOCIATION OF COUNTY O

Schedule R (Form 990) (Rev. 1-2025) **OFFICIALS**

\*\*-\*\*\*7001 Page 4

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

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

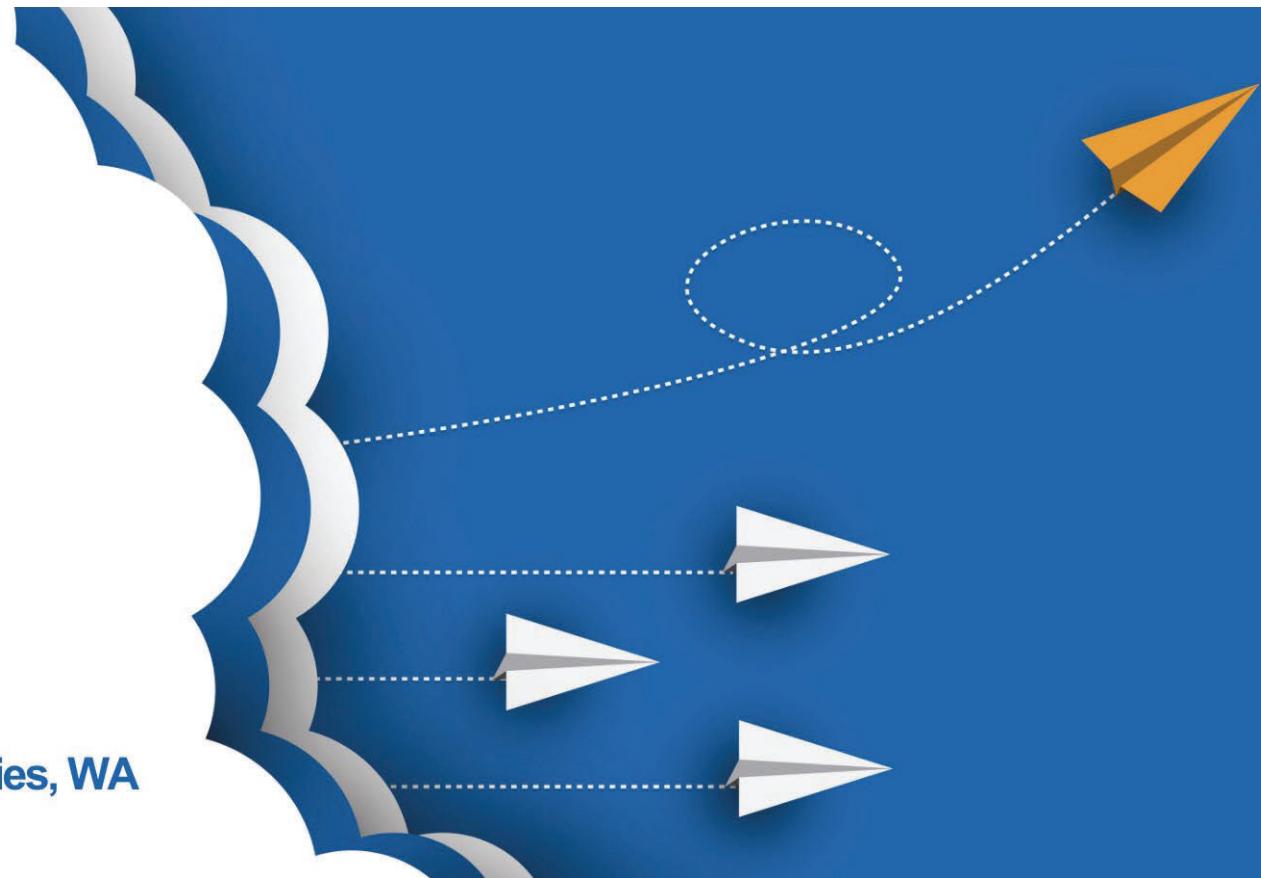
**Schedule R (Form 990) (Rev. 1-2025)**





# TIME TO LEAD

September 30<sup>th</sup> - October 2<sup>nd</sup>, 2025  
Three Rivers Convention Center | Tri-Cities, WA

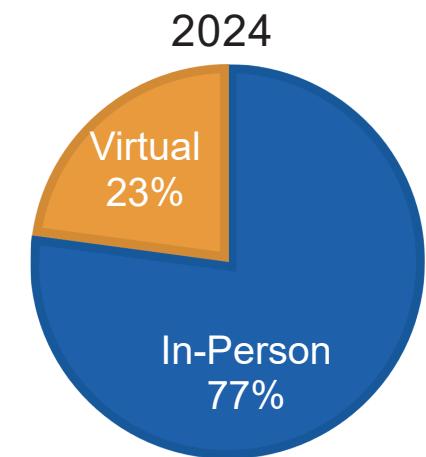
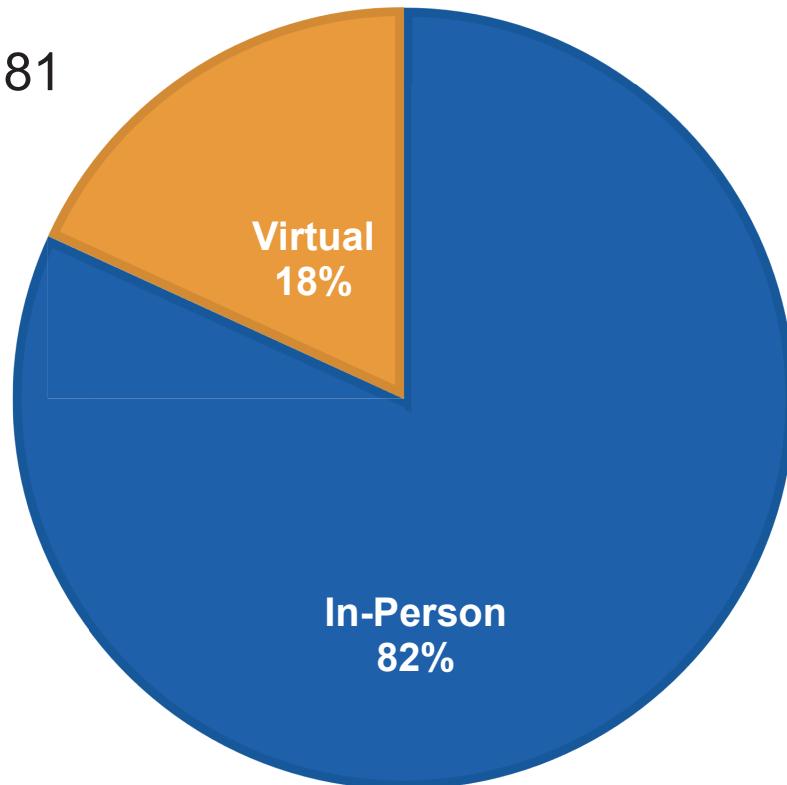


## POST CONFERENCE REPORT

# Attendance – WACO Members & Staff



- Members & Staff Attendees: 181
- In-Person: 207
- Virtual: 46

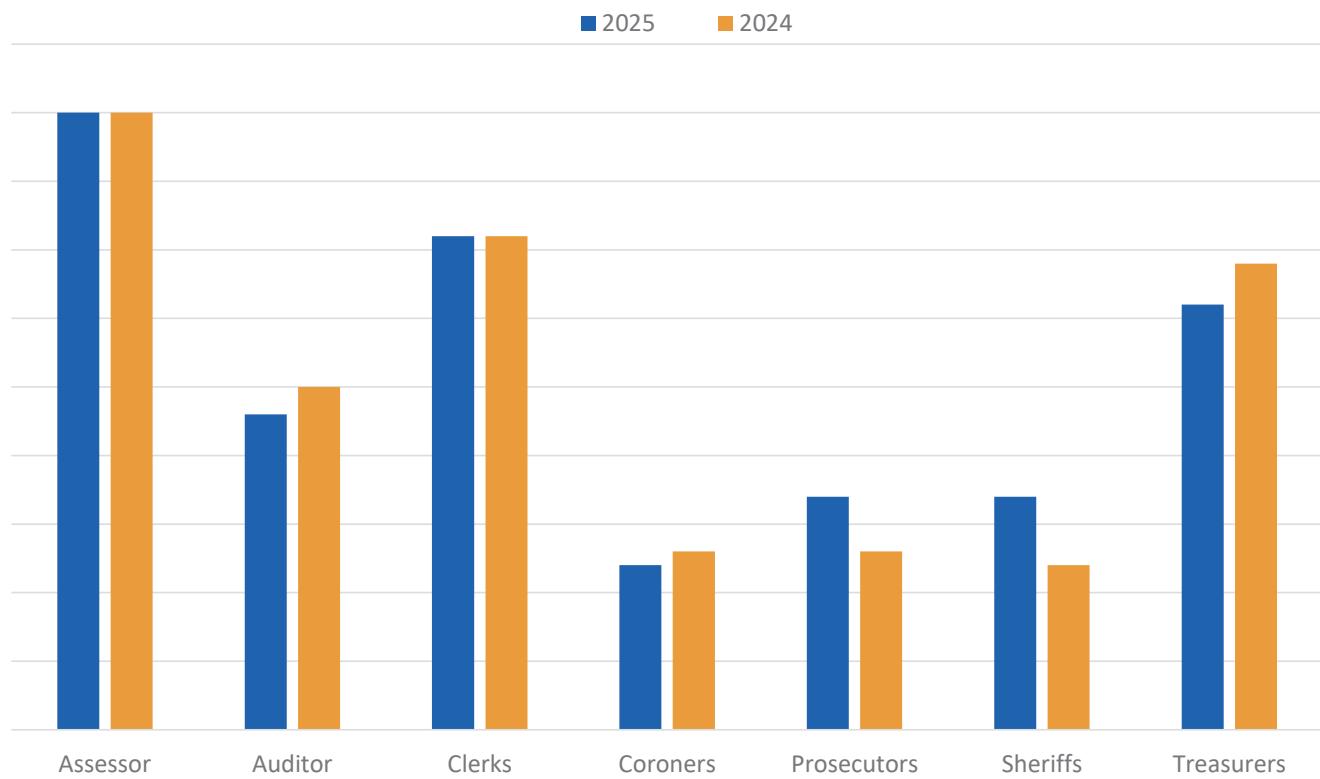


# Attendance



## Registrations by affiliate type:

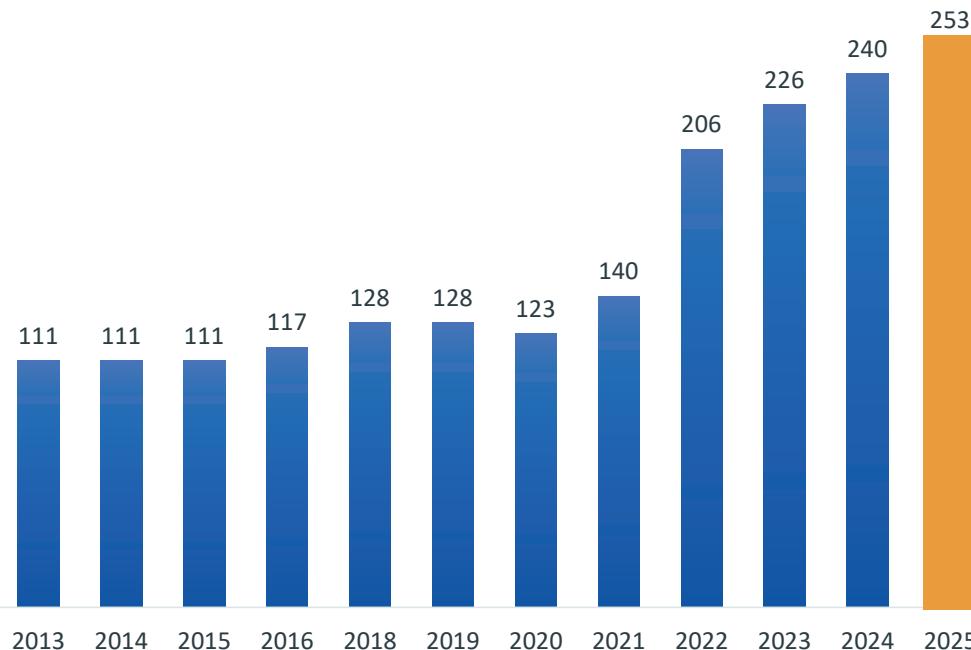
- Assessors – 45
- Auditors – 23
- Clerks – 36
- Coroners – 12
- Prosecutors – 17
- Sheriffs – 17
- Treasurers – 31



# Attendance – YOY Comparison



Conference Attendance\*



**2025 Total of 253 Includes:**

- 181 WACO Members/Member Staff
- 72 Exhibitors, Speakers, & Sponsor Guests

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

# Vendors/Sponsors

- Sponsors (*sponsorship number*): 11
- Total Sponsorship Value (*dollar amount*): \$36,750
- Exhibitor and Sponsor Attendees: 32

In-Kind Sponsorships (*sponsorship number*): 5

In-Kind Sponsorships included providing hospitality and tourism materials to WACO members (swag, tote bags and guides for the year's host location), affiliate programming, and future trainings for WACO membership.



Police Grant Writing



**HLEADERSHIP**  
Thriving leaders and teams



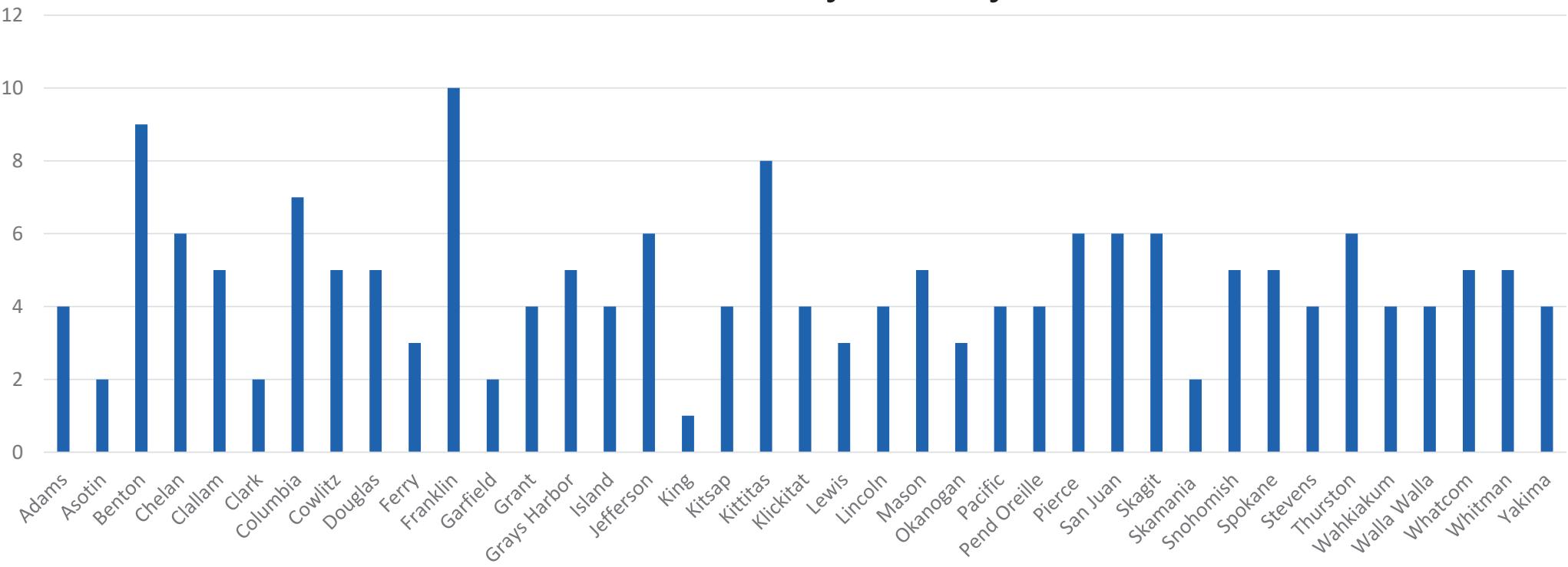
Washington State  
DEPARTMENT OF  
ENTERPRISE SERVICES



# Survey Results



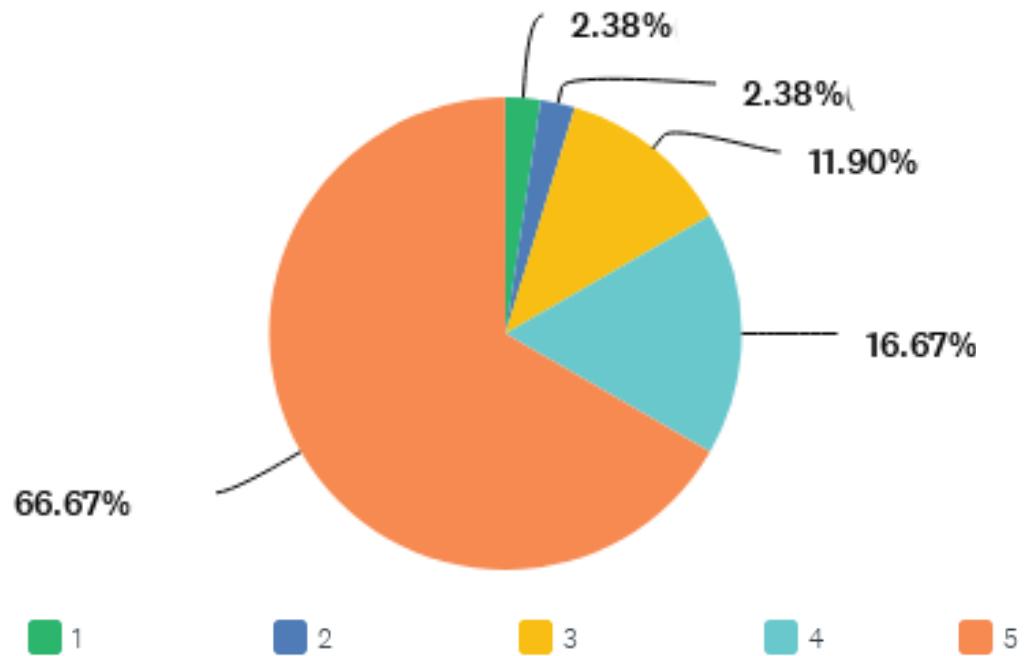
## Attendance by County



# Survey Results



## Satisfaction Registering Using Whova



# Survey Results



## WHOVA – App Reported Usage

### EVENT APP USAGE

|                            |                               |                       |
|----------------------------|-------------------------------|-----------------------|
| DOWNLOAD RATE<br>EVENT APP | LOVED WHOVA<br>% OF ATTENDEES | ACTIVE USERS<br>TOTAL |
| <b>66%</b>                 | <b>83%</b>                    | <b>164</b>            |
| MOBILE APP USERS<br>TOTAL  | WEB APP USERS<br>TOTAL        |                       |
| <b>134</b>                 | <b>66</b>                     |                       |

### ENGAGEMENT

|                              |                        |                                 |
|------------------------------|------------------------|---------------------------------|
| COMMUNITY BOARD MSG<br>TOTAL | PHOTOS SHARED<br>TOTAL | ATTENDEE PROFILE VIEWS<br>TOTAL |
| <b>162</b>                   | <b>62</b>              | <b>409</b>                      |

### NETWORKING

|                           |                            |
|---------------------------|----------------------------|
| MEET-UPS CREATED<br>TOTAL | PRIVATE MESSAGES<br>1-ON-1 |
| <b>2</b>                  | <b>265</b>                 |

### EVENT ENGAGEMENT & COMMUNICATION

|                         |  |
|-------------------------|--|
| DOCUMENT VIEWS<br>TOTAL | EVENT AND SESSION POLLS<br>TOTAL RESPONSES |
| <b>119</b>              | <b>37</b>                                  |

Whova

# Survey Results – Comments

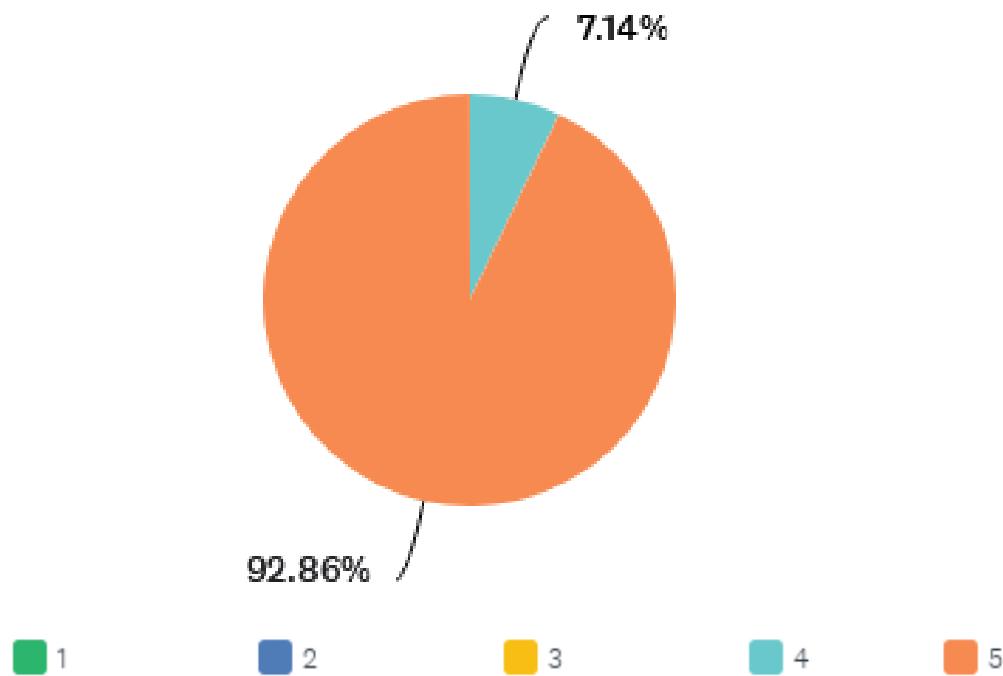


- The phone app is a little clunky, so I don't use it.
- I'm not impressed with Whova. Would like to keep my contact information private from vendors.
- I personally am not a fan of Whova.....it becomes too populated with irrelevant things.
- Whova was a great companion throughout the event. I relied on it to track sessions, get updates, and even strike up conversations with other attendees. It definitely enhanced my overall experience and helped me make the most out of being here.
- Whova was a very helpful tool throughout the event. It kept me informed, organized, and engaged without feeling overwhelmed. It definitely made the experience for me as an attendee.
- Whova really made the experience even better. I could build my schedule, get reminders, and connect with other attendees in a way that kept me involved the whole time. It added a lot of value for me personally. I would love it if we use Whova for future events as well, it really helps create an experience worth coming back for.

# Survey Results



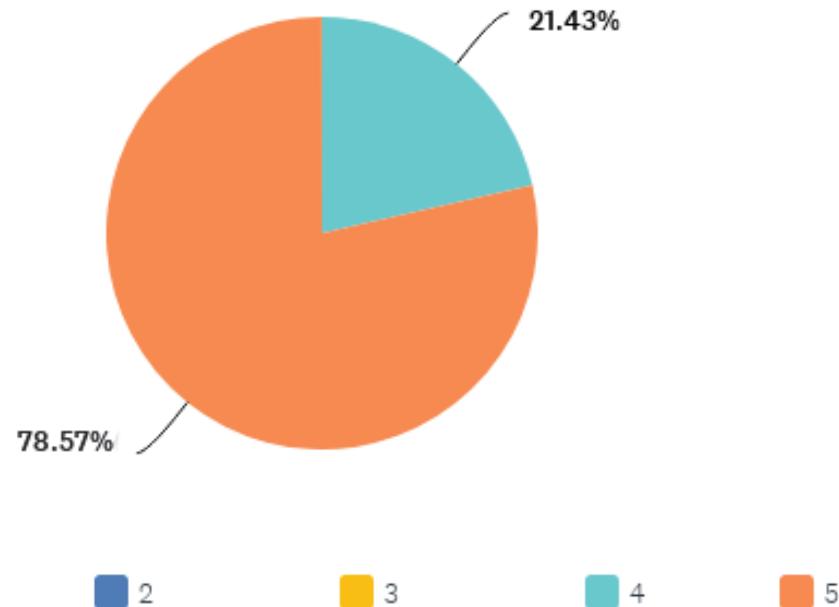
## Staff Service Prior to Conference



# Survey Results



## Staff Communication Prior to Conference

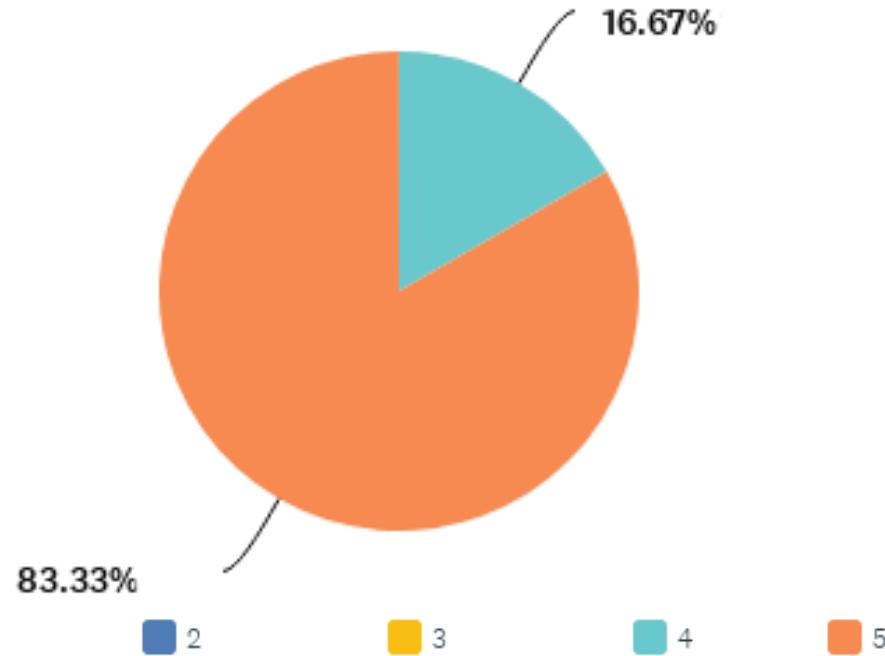


# Survey Results



## Staff Communication and Service During the Conference

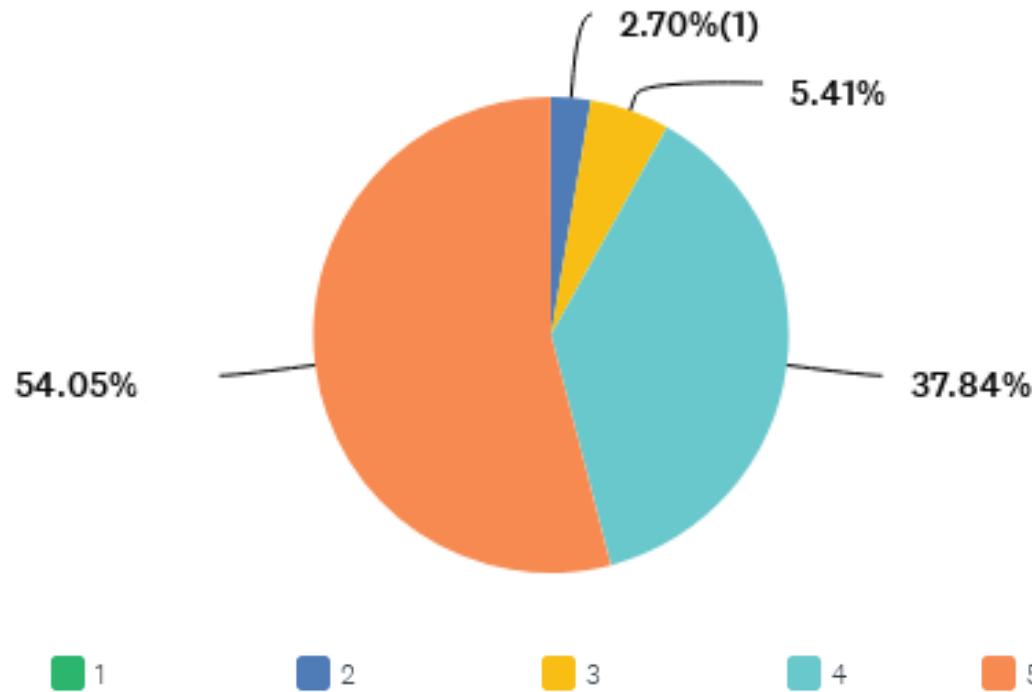
**Survey Comment:**  
*“The staff was very friendly and helpful throughout the entire conference.”*



# Survey Results



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



# Survey Results – Comments

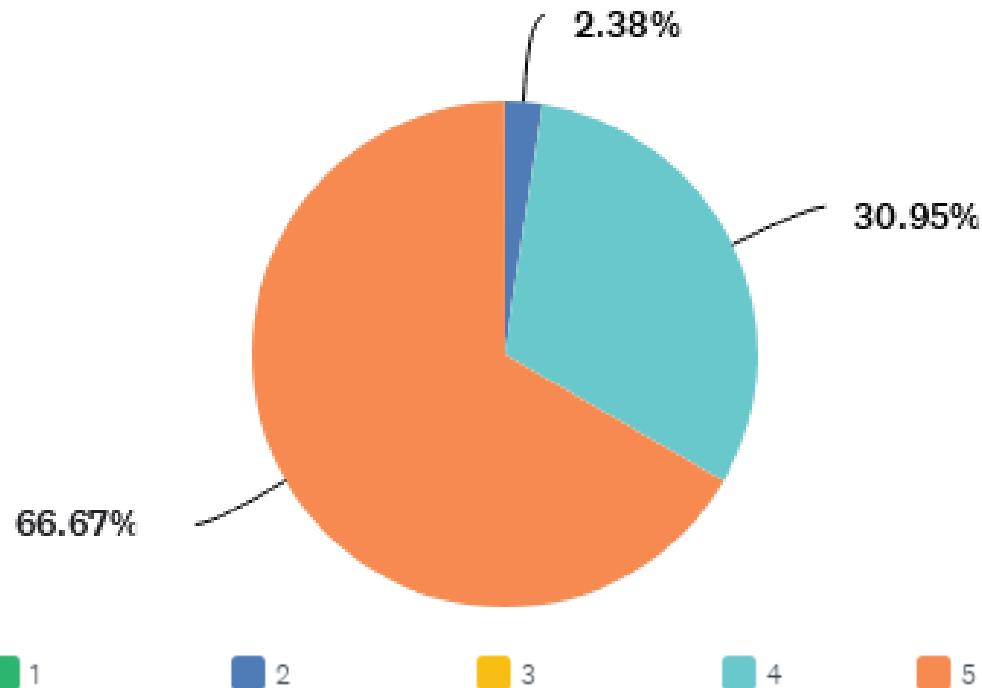


- I really enjoyed the presentations, you did a fabulous job with everything!
- Yesterday's classes were very beneficial and timely. Today's discussion on the property fraud is a HOT topic in all counties and one that will need a multi-prong solution, with input from several agencies in public sector and inter-governmental agencies – including the legislature. We always get so much good information from this conference.
- Had a great day in person yesterday with the Assessor group.
- Really enjoyed both keynote speakers. I enjoyed those more than any I have heard at any kind of conference have attended.
- I really liked the meeting that took place from 4:00PM to 5:00PM of like sized counties. We could have spent more time in that meeting.
- I really enjoyed the keynote speaker and the Rhonda Hilyer workshop. I came away with some new tools to add to my toolbox.
- It was a good balance of work and networking; the breakout topics were excellent. I didn't get as much from the keynote as expected, but I got more from the featured workshop than expected.
- I personally was disappointed that more treasurer staff were not in attendance. I was looking forward to the chief deputy gathering, as I usually get the most useful information from those at any conference. Tim did a great job leading the discussion, but since no other treasurer staff were in attendance, I did not get what I wanted. I do think this type of gathering should be included in every conference, though. Different years will have different attendees.

# Survey Results



Satisfaction with Conference Facility



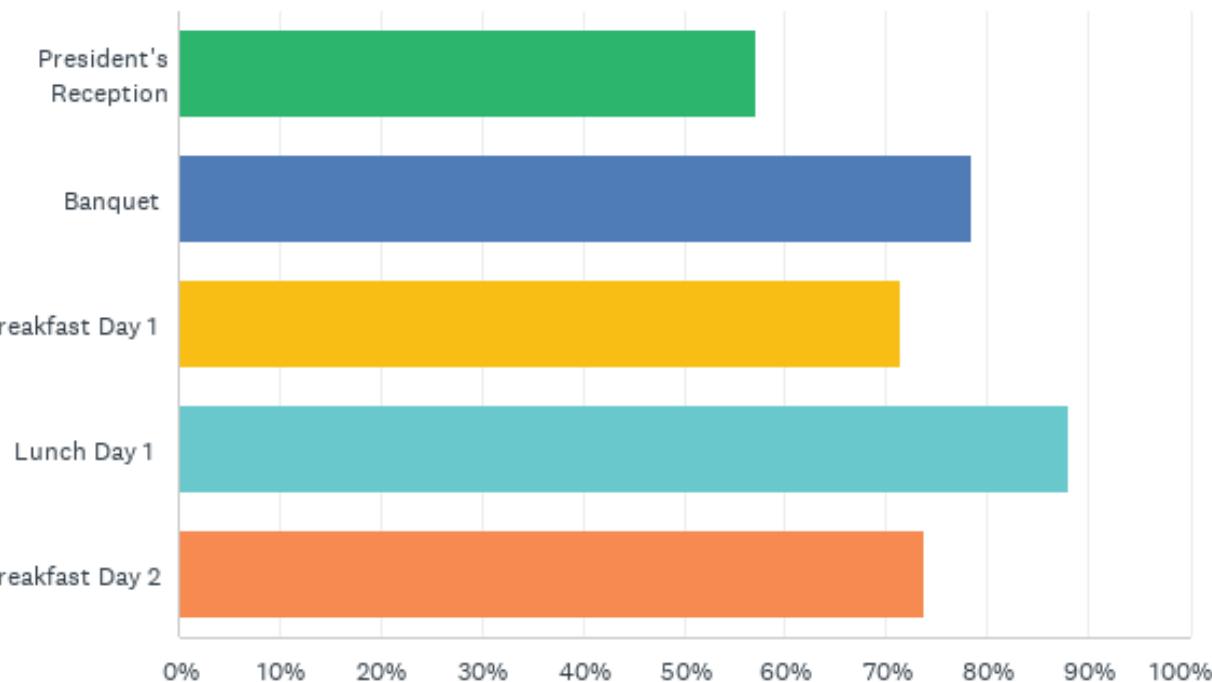
## Survey Comments:

- *"Great conference space."*
- *"The facilities were nice but the vendor ballroom space felt too large for our group."*
- *"The facilities were great. However, the vendors locations seemed disjointed to me."*
- *"Not my first conference there. The chairs are hard on a back!!"*

# Survey Results



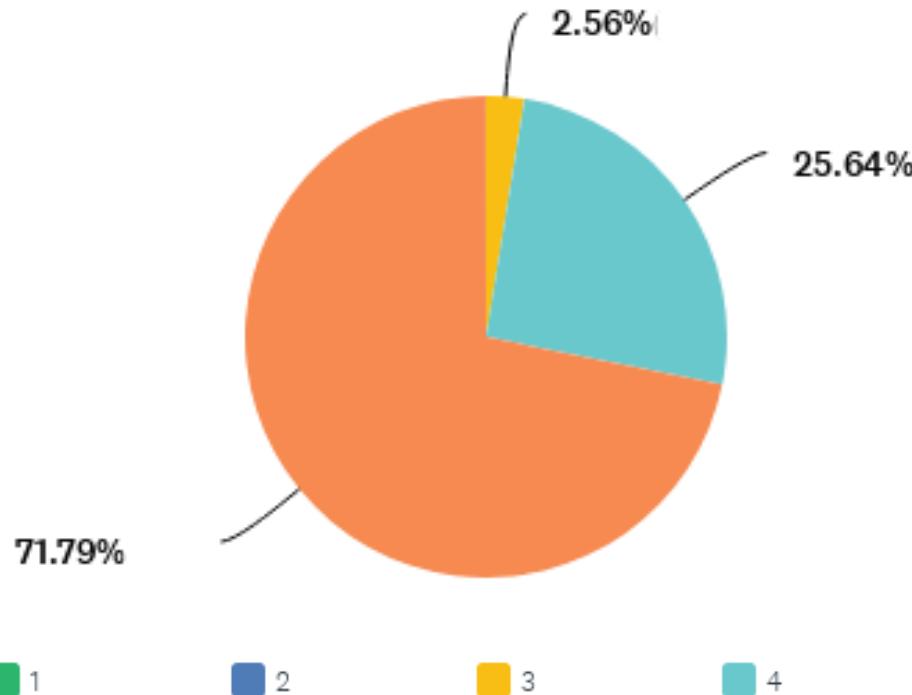
## Reported Meal Attendance



# Survey Results



Overall Experience



# Survey Results – Comments



- Thank you! Great event like always. I don't know how you do it, but you outdid yourselves again!
- I really enjoyed this conference. Thank you for choosing a great event app!
- Very nicely done. The staff should be commended.
- Congratulations on your part for making the WACO Conference a success.
- It would be fun to have different activities in the evenings. I'm sure it's hard to plan and get people to participate! Maybe something off site if possible. Good work guys! :)
- I'd like to give my sincere thanks for all the work that went into making this event a success. The sessions were meaningful, and everything seemed to run smoothly from start to finish.
- I enjoyed this conference more than previous ones. I really liked the location and their facilities.
- This conference is always one I look forward to. You guys ALWAYS do such a good job. I love the opportunity to network with other electeds.
- It was the best WACO Conference yet. It exceeded my expectations.
- WACO staff members did a tremendous job in preparing for this conference. Through long days and late nights, your hard work was well recognized. NICE JOB TEAM!
- I just wanted to say thank you for hosting such a fantastic event. It was engaging, well-organized, and truly enjoyable from start to finish. Using Whova really made the experience even better. I could build my schedule, get reminders, and connect with other attendees in a way that kept me involved the whole time. It added a lot of value for me personally. I would love it if we use Whova for future events as well, it really helps create an experience worth coming back for.

# Financial Summary



| REVENUE:                                   | 2025 Actual         | 2025 Budget         | 2024 Actual         | 2023 Actual         | 2022 Actual         | 2021 Actual          | 2019 Actual        |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------------|
| Attendees (affiliate staff members.)       | \$9,175.00          | \$4,750.00          | \$8,488.38          | \$5,487.08          | \$9,515.00          | \$0.00               | \$0.00             |
| All Elected Members (pre-paids)            | \$109,650.00        | \$109,650.00        | \$109,650.00        | \$103,200.00        | \$97,200.00         | \$41,410.00          | \$41,210.00        |
| Exhibitors/Additional Exhibitor Attendees  | \$36,600.00         | \$45,000.00         | \$32,500.00         | \$29,050.00         | \$30,950.31         | \$24,950.00          | \$28,000.00        |
| Sponsorship                                | \$36,750.00         | \$21,750.00         | \$29,500.00         | \$26,950.00         | \$25,750.00         | \$21,865.00          | \$5,500.00         |
| Misc. Revenue                              | \$155.00            | \$0.00              | \$0.00              | \$0.00              | \$240.00            | \$1,099.87           | \$0.00             |
|  | <b>\$192,330</b>    | <b>\$181,150</b>    | <b>\$180,138.38</b> | <b>\$164,687.08</b> | <b>\$163,655.31</b> | <b>\$89,324.87</b>   | <b>\$74,710.00</b> |
| EXPENSES:                                  |                     |                     |                     |                     |                     |                      |                    |
| Facility/Equipment Rental                  | \$29,448.24         | \$30,000.00         | \$23,690.93         | \$14,862.35         | \$22,708.15         | \$39,763.88          | \$21,891.42        |
| Food/Catering                              | \$39,654.62         | \$32,000.00         | \$35,183.88         | \$36,999.32         | \$32,316.93         | \$27,902.59          | \$21,791.27        |
| Outgoing President's Reception             | \$7,689.56          | \$7,500.00          | \$7,879.84          | \$7,448.81          | \$5,473.44          | \$4,217.24           | \$5,500.00         |
| Facilitators/Speakers/Trainers             | \$16,311.73         | \$15,050.00         | \$7,611.60          | \$13,402.96         | \$14,610.83         | \$7,688.95           | \$9,052.44         |
| Entertainment                              | \$7,700.53          | \$4,550.00          | \$6,387.44          | \$3,268.00          | \$4,620.87          | \$3,000.00           | \$1,001.08         |
| Reg Platform/Processing Fees               | \$5,639.91          | \$6,300.00          | \$4,412.38          | \$3,799.00          | \$4,130.25          | \$5,471.18           | \$430.98           |
| Supplies/Printing/Staff/Lodging            | \$6,926.95          | \$3,200.00          | \$2,822.21          | \$3,155.70          | \$857.38            | \$2,486.39           | \$1,945.38         |
| Networking Supplies                        | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$1,238.27          | \$33.09              | \$157.51           |
| Awards and Recognition                     | \$951.02            | \$2,000.00          | \$1,326.84          | \$794.90            | \$2,621.38          | \$1,666.05           | \$1,212.32         |
|  | <b>\$114,322.56</b> | <b>\$100,600.00</b> | <b>\$89,315.12</b>  | <b>\$83,731.04</b>  | <b>\$88,577.50</b>  | <b>\$92,229.37</b>   | <b>\$62,982.40</b> |
| Profit (Loss)                              | \$78,007.44         | \$80,550.00         | \$90,823.26         | \$80,956.04         | \$75,077.81         | (\$2,904.50)         | \$11,727.60        |
| Actual profit ABOVE budgeted profit amount | <b>(\$2,542.56)</b> |                     | <b>\$15,623.26</b>  | <b>\$23,581.04</b>  | <b>\$15,427.00</b>  | <b>(\$16,429.50)</b> | <b>\$18,227</b>    |
|  | Loss                | Spent <b>ABOVE</b>  | Profit              | Profit              | Profit              | Loss                 | Profit             |
|  | Spent <b>ABOVE</b>  | Budgeted Amt        | Over Budgeted       | Over Budgeted       | Over Budgeted       | Spent <b>ABOVE</b>   | Over Budgeted      |
|  | Budgeted Amt        |                     | Amt                 | Amt                 | Amt                 | Budgeted Amt         | Amt                |



Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

## MEMORANDUM

**DATE:** November 11, 2025

**TO:** WACO Board of Trustees

**FROM:** Jeff Gadman, 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 2026 session will be:

- Jeff Gadman, Thurston County Treasurer, Chair
- Tom Konis, Spokane County Assessor
- Lori Larsen, Stevens County Auditor
- Linda Farmer, Pierce County Auditor
- 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
- Stacie Prada, Jefferson County Treasurer

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

1. Updating the Personal Property Tax Exemption Threshold (Assessors)
2. Maintaining the Senior and Disabled Veteran Property Tax Relief Program (Assessors)
3. State Printing of Even Year Voter Pamphlet (Auditors)
4. Celebrating National Voter Registration Day (Auditors)

Serving the Executive Branch of County Government since 1959

5. Aligning RCW with Updated Supreme Court Rules RE: Court Exhibits (Clerks)
6. Clerk Safety Enhancements (Clerks)
7. Designating Coroners, Medical Examiners and their staff as First Responders, especially (Coroners and Medical Examiners)
8. Remove Local Sales Tax Rebate for Renewable Energy Projects (Treasurers)
9. Personal Property Tax Refunds (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. During this process, WSACT (Treasurers) have decided not to move forward at this time with the Personal Property Tax Refunds proposal but rather include it in the deliberations and recommendations of the newly-formed Personal Property Tax Workgroup, which anticipates a package of recommendations to the legislature for the 2027 session.

### **Session Outlook**

The legislature will convene Monday, January 12<sup>th</sup>. 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 60-day supplemental budget session. It is expected to be a very difficult session, dominated by debates on how to address a projected long-term budget deficit and shifting federal landscape. Majority policy issues expected to receive priority consideration are education, health care / hospital closures, immigration, food security, and caseload/public defense.

At the December meeting we will have updates on legislative priorities and other issues that will influence the 2026 session.

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



## MEMORANDUM

**DATE:** November 13, 2025

**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. We will be spending time delving into this document during the Board retreat. At the March Board meeting, staff will be bringing forward data indicators related to benchmarks in the strategic plan

### **Washington Counties Building**

Discussion at WCB staff management meetings (WSAC Executive Director Derek Young, WSAC Office Coordinator Tanya Naylor, WACO Administration and Finance Manager Tiffin Moreno and myself) about rules and norms for various aspects of operations in the WCB lead to the realization that no policy manual exists for the WCB. I have taken on the task of drafting such a document. At this time, the potential areas that will be covered in the policy manual are:

#### **I. Introduction**

- Purpose of the manual:
- Organizations involved: Washington Association of Counties; Washington Association of County Officials; Washington Association of Prosecuting Attorneys (do we include subletters?)
- Policy Revision Process:

#### **II. Building Access Control and Security**

- Entry Procedures: How to access the building (keys, badges, etc.).
- Security Protocols: Procedures for handling security alerts, emergencies, and suspicious activity.
- Visitor Guidelines: Protocol and procedures

### **III. Shared Resources and Facilities**

- Conference room –
- Use of WCB building, computers, phones, or supplies
- Storage rooms
- Kitchen
- Equipment:
- Building environment and air quality -
- Parking:

### **IV. Waste Management and Cleaning**

- Trash and Recycling:
- Cleaning Standards:
- Shared Supplies:

### **V. Safety and Emergency Procedures**

- Emergency Contacts:
- Emergency Drills:

### **VI. Communication and Conflict Resolution**

- Governance structure – role of WCB Management Committee
- Communication Channels:
- Feedback Mechanism and Conflict Resolution:

### **VII. Signatures and Acknowledgments**

Draft of the policy manual will be shared with the WCB Management Committee for discussion / adoption at their April meeting

#### **Two new affiliate work groups**

I think it is always a healthy indicator of WACO staff utility to affiliates when we are called upon to facilitate work groups / task forces of members. In the past month two new ones have started up:

1 – Personal property tax work group – composed of county treasurers and staff. Treasurers have a history of legislative requests that are small fixes to personal property tax statute. The goal of this work group is to identify a comprehensive package of “fixes” to bring to the legislature

2 – Property Fraud Task Force – a cross-affiliate committee of Auditors, Treasurers, Assessors, Prosecutors and Sheriffs, its goal is, based on the various ways each of these officials’ operations are experience property fraud, identify appropriate means for contributing to its prevention.

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

# WACO 2023-2027 Strategic Plan Implementation



## DECEMBER 2025 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. Board of Trustees revisit draft WACO policy platform in light of forecasted issues | Annually - ongoing                            |        | Legislative committee interim work includes numerous cross-affiliate issues but haven't yet been successful developing a robust policy agenda for organization  |
| WACO affiliate trustees and Exec Dir meeting with affiliate presidents annually   | Annually – in conjunction with Annual Meeting |        | Affiliate presidents and WACO affiliate representatives met in conjunction with the WACO Executive Officers meeting in October. More focused than previous conference-based meetings. Likely will repeat this model |
| 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. Several affiliates still non-specific regarding needs. New interim workgroups on personal property tax and property fraud                  |
| Per Legislative Action Plan – take advantage of fall committee meetings   | Annually September -                          |        | Expanded – interim committee work increased – tracking this. WACO will be meeting with legislators / attending  |

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

|  |                                |  |   |
|--|--------------------------------|--|---|
|  | November                       |  | hearings during December committee meetings   |
| Affiliate proposals for WACO priority legislation                      | Annually August – conference   |  | New for 2025 interim—online vetting of proposals—available for all members to attend. New form / process for proposals. In March, Board and legislative committee decided against convening “town hall” online vetting opportunity. Will revisit next year. Traditional email of proposals to members |
| Per Legislative Action Plan - Legislative session advocacy and support | Annually January – March/April |  | Lining up priority proposals to pre-file for 2026 session   |
| WACO Day on Hill   | Annual Jan / Feb               |  | 2026 – planning repeat format from last year – invite members to central gathering; core team to meet with legislators about 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

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

## EDUCATION AND CAPACITY BUILDING

Goal: Enhance the capacity and effectiveness of our members

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

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

#### **Work plan components:**

| Action   | Timing  | Status | Notes  |
|--|---|--------|--|
| Education committee review current year education budget/expenditures and evaluations from offerings to provide feedback and recommendations to the Executive Officers / Budget Committee for their budget development process | Annually – March start for May EO/budget committee and July Board meeting | Green  | <p>2025/26 trainings -</p> <ul style="list-style-type: none"> <li>• Use of AI for Communication to the Public</li> <li>• Legal Autonomy of Elected Officials</li> <li>• The Sheriff's Role in Elections</li> <li>• BLA &amp; Segregations: Coordination Among Planning Departments, Assessors, Auditors, and Treasurers</li> <li>• Managing Employee Morale and Wellness</li> <li>• Time Management</li> <li>• Staff Onboarding</li> <li>• Effective Management Strategies</li> <li>• Risk Management</li> <li>• Changing Financial Systems and Internal Controls – Ensuring Protection of Assets</li> <li>• Sexual Harassment Prevention</li> <li>• Levy Process Start to Finish</li> <li>• Streamlining your mail</li> <li>• Leadership and Influence</li> </ul> <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, beginning with MIP accounting software users  | Launch MIP user group Spring / Summer 23; evaluate Spring/Summer          | Red    | MIP not widely used, exploring different user groups of interest to counties / members.  |

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

|  |   |  |   |
|--|---|--|---|
|  | 24; ID potential additional user groups<br>Spring/summer 24   |  |   |
| NEO Committee review and work with affiliates to update and maintain the NEO core curriculum available on the WACO Education Hub   | Meeting Annually – more frequently in 2026 leading up to 12/26 conference                                 |  | NEO committee set to meet December 3 <sup>rd</sup> at conclusion of Board retreat. Discuss affiliate engagement in curriculum planning. Plan to survey Class of 2022 on advice for 2026 cohort. Meeting with MRSC and others on curriculum. Joint WSAC / WACO NEO conference committee starts meeting in January 26 |
| 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        |  | 2025 review of options completed. Ongoing conversations regarding improved process occurring. Recommendations made for overlap year training selection presented to the Board in 2025. NEO offerings review not completed – questions regarding whether EDU Com or NEO Com is most appropriate.                     |
| 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 |  | Resulted in expanded menu of available trainings and services available to WACO members from others - <a href="https://countyofficials.org/288/General-Resources">https://countyofficials.org/288/General-Resources</a> - adding on ongoing basis   |
| 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

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

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.

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

## 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   | Periodic / ongoing   | Green  | Service menu revised and updated August 2024; reviewed with affiliate presidents in Oct 25   |
| Affiliate representatives, Trustees-at-Large and staff assess demand for potential services beyond current offerings (e.g. conference coordination, financial management)                                      | Multiple opportunities:<br>1 - In conjunction with Affiliate Representative and Exec Dir annual meetings with affiliate presidents<br>2 – as component of annual survey (March/April)<br>Part of president agenda for 25/26 or 26/27 | Blue   | Has been part of individual conversations with affiliates – aside from larger potential initiative related to supplemental services  |
| 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 – continuing to seek opportunities (e.g. metro presort)   | Yellow | Assessing need from members has not yielded specific examples of areas in which they desire pooling services. Need to explore discrepancy between member expressed desire for enterprise services and actual willingness to engage / pursue. |
| Executive Officers and staff develop potential cost and contracting models for fee-for-service; development of expanded training and technical assistance. Board consider EO and staff proposal for a la carte | Potential Presidents agenda for 25/26 or 26/27?  | Yellow | Perhaps not fee-for-service per se but rather service augmentation with negotiated rates if agreed upon by EO / budget committee decision  |

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

|  |                              |  |  |
|--|------------------------------|--|--|
| service offerings, including cost and contracting models                           |                              |  |  |
| WACO staff engage in training and discussion on best practices in customer service | Completed 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                                  |        | Ongoing meetings with WSAC Exec Dir<br><br>Meeting with MRSC regularly – next meeting Dec 25 re: NEO / upcoming WACO trainings<br><br>Issues specific meetings with variety of organizations / agencies, including DOR, SAO, AARP, OFM, |
| WACO host regular cross-affiliate leadership meetings  | In conjunction with Annual Conference; quarterly via Zoom |        | In conjunction with October EO meeting – improved model over conference-based   |
| Explore citizen perception of county official roles to inform cross-affiliate and cross-organization communication and outreach. Consider contracting with polling firm  | 2025  |        | Exploring options; may be cost prohibitive 2025 environment perhaps not best for true sample  |

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

## 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  | Ongoing   | Green  | Board shifted away from previous expectations for TAL outreach; President Cziske theme produced leadership manual to inform and encourage member engagement; President Hjelle theme building on this with Leadership in Action |
| TAL and staff strengthen monthly “Packed Lunch” gatherings – market well in advance; use questions / discussion to identify need for follow-up training / education | Monthly regularly   | Green  | Continue to encourage TAL participation in breakouts by category counties as part of Packed Lunch<br>Ongoing - more deliberate on linkages between packed lunch, social media, CHJ and CHJ blog and other trainings – training |
| Provide Board strengthened member outreach methods and resources for assessing varying needs in category counties   | Ongoing   | Green  | Board revised TAL role description – reflected in leadership manual  |
| WACO committee and staff design and implement sustained NEO activities and support  | NEO committee will reconvene in Dec 25 to begin planning for 26 NEO | Blue   | NEO cohort gathering poorly attended, but individual outreach to NEOs and their return interaction strong. Organization responsive to their identified needs. 2022 Cohort will be survey for 26 planning                       |
| Per Conference Procedures - Conference Committee meet regularly and use evaluation and other input data to design   | Annually – January to September                                     | Green  | Ongoing  |

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

|   |  |       |  |
|---|--|-------|--|
| relevant and accessible annual conference |  | Green |  |
|---|--|-------|--|

### 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                    | Blue   | <p>Launching new phase of KYCO – repurposing KYCO content to populate member social media / raise awareness of roles – creating catalog for 2026 – track increase over a year</p> <p>Members contributed brief video statement about what appreciate about fellow EO's – releasing post-thanksgiving</p> |
| 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 / 2024 / ongoing use of WILCO | Green  | WILCO has completed multiple county visits and continued to be featured in CHJ and social media  |
| Based on member / affiliate-identified  | 2024-2027                                 | Yellow | Stalled – restart winter 2026  |

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

|  |   |  |   |
|--|---|--|---|
| 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?) |   |  |   |
| Staff update communications strategic plan for Board review / adoption   | 2025  |  | Finalizing structure of new plan – Board approval and roll-out 2026   |
| 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.                 | 2026 – start with civics educators and community colleges |  | Tie to KYCO; rethink “speakers bureau” - where does leadership fit into that? virtual, video - Civics education association - |

**Supporting documents –**

**Benchmarks**

By 2025 the WACO annual survey indicates WACO members appreciate WACO's role and contributions in enhancing understanding of their roles, responsibilities, and issues.

By 2026 WACO annual survey indicates that affiliates see evidence of greater shared appreciation of the challenges facing Washington's counties.

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

### 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. Board holding steady in upholding reserve fund goals! |
| 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   |



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## MEMORANDUM

**DATE:** November 14, 2025  
**TO:** WACO Board of Trustees  
**FROM:** Timothy Grisham, Deputy Director  
**SUBJECT:** DEPUTY DIRECTOR REPORT

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**BACKGROUND INFORMATION:** With the relative short turn-around between meetings there is less to report this meeting than in past meetings. Much of the Deputy Director's time during this period is spent working on interim legislative issues, meeting with legislators, and planning for WACO Day on the Hill January 26, 2026.

With that in mind I want to direct you to our website analytics in brief.

On the website side of things, we have seen the highest user rate since 2020 with a 10% increase in users month/month over the 2024 numbers, and the highest views ever with a 16% increase over same 2024 numbers.

What does this tell us? First, we are receiving more return visits from more visitors. Second, we are seeing continued 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

 **BACK TO  
TOP**

Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

## MEMORANDUM

**DATE:** November 15, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** FINANCIAL REPORTS AS OF SEPTEMBER 30, 2025

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**SUMMARY:** The following bank statement ending balances are true as of Sept 30, 2025

| Institution                     | Account ID        | Total Statement Balances | Notes                            |
|---------------------------------|-------------------|--------------------------|----------------------------------|
| <b>Key Bank</b>                 |                   | <b>\$993,148.13</b>      |                                  |
|                                 | Ckg #6577         | \$979,739.96             | Checking                         |
|                                 | Ckg #9986         | \$13,408.17              | Donor Reserve – Scholarship Acct |
|                                 |                   |                          |                                  |
| <b>Seattle Bank</b>             | Certificate #6516 | <b>\$183,330.35</b>      | Matures 11/14/26 (3.91%)         |
| Total Cash on Hand:             |                   | <b>\$1,176,478.48</b>    |                                  |
| Total Reserve:                  |                   | <b>\$500,000.00</b>      |                                  |
| Total Operating:                |                   | <b>\$468,995.65</b>      |                                  |
| Total Designated/Capital Funds: |                   | <b>\$194,074.66</b>      |                                  |
| Total Scholarship Funds:        |                   | <b>\$13,408.17</b>       |                                  |

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

## WACO COMBINED FUNDS BALANCE SHEET

As of 9/30/25

|  |      | Operating -<br>Unrestricted | Unexpended - Board<br>Unrestricted | Operating Reserve - Board<br>Restricted | Capital: Building Reserve | Capital: Tech & Equip<br>Replacement (T&E) | WACO Scholarship<br>Fund (WACOSF) | Designated: Conference - NEO | Designated: SAO Legal etc | Prof Fee -   | Total |
|--|------|-----------------------------|------------------------------------|---|---------------------------|--|-----------------------------------|------------------------------|---------------------------|--------------|-------|
| <b>Assets</b>  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
|  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
|  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Current Assets                                       |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
|  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Operating Cash & Equivalents                         |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Checking: Key Bank - Operating Acct 48206577         | 1010 | 439,229.07                  | 10,000.00                          | 336,436.23                              | 118,574.66                | 10,000.00                                  | 0.00                              | 32,500.00                    | 33,000.00                 | 979,739.96   |       |
| Ckg: Key Bank - WACO Scholarship - Acct 471481009986 | 1042 | 0.00                        | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 13,408.17                         | 0.00                         | 0.00                      | 13,408.17    |       |
| Cash (Deposits in Transit)                           | 1090 | 0.00                        | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 0.00         |       |
| Credit Card AP Clearing                              | 2011 | 0.00                        | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 0.00         |       |
| Total Operating Cash & Equivalents                   |      | 439,229.07                  | 10,000.00                          | 336,436.23                              | 118,574.66                | 10,000.00                                  | 13,408.17                         | 32,500.00                    | 33,000.00                 | 993,148.13   |       |
| Board Reserve Cash Funds                             |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| CD: Seattle Bank - Acct 60296516                     | 1031 | 19,766.58                   | 0.00                               | 163,563.77                              | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 183,330.35   |       |
| Total Board Reserve Cash Funds                       |      | 19,766.58                   | 0.00                               | 163,563.77                              | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 183,330.35   |       |
| Accounts Receivable                                  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Accounts Receivable                                  | 1200 | 0.00                        | 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                      | 0.00         |       |
| Accounts Receivable - Misc                           |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| AR Miscellaneous                                     | 1250 | 20,500.00                   | 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         |       |
| WAPA/WAPA SEP Pass-through                           | 1350 | 688.34                      | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 688.34       |       |
| Due to/from other funds                              | 1900 | 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         |       |
| Scholarship Fund Clearing Acct                       | 2521 | 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         |       |
| Payroll Service Bureau Clearing                      | 2550 | 0.00                        | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 0.00         |       |
| Total Accounts Receivable - Misc                     |      | 21,188.34                   | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 21,188.34    |       |
| Prepads  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Prepads  | 1280 | 10,630.72                   | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 7,500.00                     | 0.00                      | 18,130.72    |       |
| Total Prepads  |      | 10,630.72                   | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 7,500.00                     | 0.00                      | 18,130.72    |       |
| Total Current Assets                                 |      | 490,814.71                  | 10,000.00                          | 500,000.00                              | 118,574.66                | 10,000.00                                  | 13,408.17                         | 40,000.00                    | 33,000.00                 | 1,215,797.54 |       |
| Fixed Assets   |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Furniture, Equipment, Website                        |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Fixed Assets - Furniture & Equipment                 | 1400 | 47,629.42                   | 0.00                               | 0.00                                    | 0.00                      | 1,642.49                                   | 0.00                              | 0.00                         | 0.00                      | 49,271.91    |       |
| Total Furniture, Equipment, Website                  |      | 47,629.42                   | 0.00                               | 0.00                                    | 0.00                      | 1,642.49                                   | 0.00                              | 0.00                         | 0.00                      | 49,271.91    |       |
| Accumulated Depreciation                             |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Accumulated Depreciation                             | 1450 | (32,107.94)                 | 0.00                               | 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                         | 0.00                      | (32,107.94)  |       |
| Total Fixed Assets                                   |      | 15,521.48                   | 0.00                               | 0.00                                    | 0.00                      | 1,642.49                                   | 0.00                              | 0.00                         | 0.00                      | 17,163.97    |       |
| Other Assets   |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| WCB Partnership                                      |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| WA Counties Building Partnership                     | 1500 | 139,467.00                  | 0.00                               | 0.00                                    | 18,016.09                 | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 157,483.09   |       |
| Total WCB Partnership                                |      | 139,467.00                  | 0.00                               | 0.00                                    | 18,016.09                 | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 157,483.09   |       |
| Total Other Assets                                   |      | 139,467.00                  | 0.00                               | 0.00                                    | 18,016.09                 | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 157,483.09   |       |
| Total Assets   |      | 645,803.19                  | 10,000.00                          | 500,000.00                              | 136,590.75                | 11,642.49                                  | 13,408.17                         | 40,000.00                    | 33,000.00                 | 1,390,444.60 |       |
| Liabilities and Net Assets                           |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Liabilities  |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Accounts Payable                                     |      |                             |                                    |   |                           |  |                                   |                              |                           |              |       |
| Accounts Payable                                     | 2000 | 4,620.46                    | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 4,620.46     |       |
| Accounts Payable (GL SYSTEM)                         | 2005 | 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         |       |
| Contract Payable/Receivable                          | 2510 | (1,437.50)                  | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | (1,437.50)   |       |
| Total Accounts Payable                               |      | 3,182.96                    | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 3,182.96     |       |
| 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         |       |
| Payroll - Health Insurance Payable                   | 2110 | 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         |       |
| Payroll - HRA Contribution Payable                   | 2121 | (215.21)                    | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | (215.21)     |       |
| Payroll - Retirement Plan Payable                    | 2130 | 0.00                        | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 0.00         |       |
| Payroll - Accrued Vacation Payable                   | 2190 | 84,554.10                   | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 84,554.10    |       |
| Payroll - SUI and FUTA Payable                       | 2200 | 20,500.00                   | 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         |       |
| Payroll - FICA (SS & MC) Payable                     | 2220 | 0.00                        | 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                      | 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                      | 0.00         |       |
| Total Accrued Payroll Liabilities                    |      | 104,838.89                  | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 104,838.89   |       |
| Total Liabilities                                    |      | 108,021.85                  | 0.00                               | 0.00                                    | 0.00                      | 0.00                                       | 0.00                              | 0.00                         | 0.00                      | 108,021.85   |       |



## COMBINED FUNDS REVENUE AND EXPENSES

As of 09/30/2025

## Revenue

## Members Assessments



**Washington Association of County Officials**  
**Aged Payables by Due Date - 00 Aged Payables-Monthly**  
**Aging Date - 9/30/2025**  
**10 - Operating - Unrestricted**  
**From 9/1/2025 Through 9/30/2025**

| 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    |
|------------------|-------------------------------------|------------------------|------------|----------|----------------------|-----------------------|-----------------------|-----------------------|----------|
| DEFINITI         | DEFINITI LLC                        | EFT PPA-00098993-CI... | 10/31/2025 | 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 |
| Enterprise       | EAN Holdings, LLC                   | EFT 40053007           | 10/10/2025 | 91.68    | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 91.68    |
| Total Enterprise | EAN Holdings, LLC                   |                        |            | 91.68    | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 91.68    |
| L&L Lufkin       | L&L Lufkin, Inc                     | EFT 2025 09 Lufkin, L  | 10/30/2025 | 1,437.50 | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 1,437.50 |
| Total L&L Lufkin | L&L Lufkin, Inc                     |                        |            | 1,437.50 | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 1,437.50 |
| LNI              | Department of Labor and Industries  | EFT LNI 2025 3Q        | 10/31/2025 | 430.85   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 430.85   |
| Total LNI        | Department of Labor and Industries  |                        |            | 430.85   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 430.85   |
| PFML             | Paid Family & Medical Leave Program | EFT PFML 2025 3Q       | 10/31/2025 | 848.47   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 848.47   |
| Total PFML       | Paid Family & Medical Leave Program |                        |            | 848.47   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 848.47   |
| Rehn             | Rehn and Associates                 | EFT 2025 09 28         | 10/28/2025 | 180.21   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 180.21   |
| Total Rehn       | Rehn and Associates                 |                        |            | 180.21   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 180.21   |

**Washington Association of County Officials**  
 Aged Payables by Due Date - 00 Aged Payables-Monthly  
 Aging Date - 9/30/2025  
 10 - Operating - Unrestricted  
 From 9/1/2025 Through 9/30/2025

| 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    |
|----------------|-------------------------------------|-------------------------------|------------|----------|----------------------|-----------------------|-----------------------|-----------------------|----------|
| WA Cares       | Washington Cares Act                | EFT WA Cares Act EE - 2025 3Q | 10/31/2025 | 474.25   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 474.25   |
| Total WA Cares | Washington Cares Act                |                               |            | 474.25   | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 474.25   |
|                | Total 10 - Operating - Unrestricted |                               |            | 4,495.46 | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 4,495.46 |
| Report Total   |                                     |                               |            | 4,495.46 | 0.00                 | 0.00                  | 0.00                  | 0.00                  | 4,495.46 |

# Cash Forecast / Flow Projection

## Washington Assoc of County Officials

Starting date

1/1/2025

Cash balance alert minimum

25,000

|  | Beginning      | Jan-25  | Feb-25  | Mar-25  | Apr-25  | May-25  | Jun-25  | Jul-25  | Aug-25  | Sep-25  | Total |
|--|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| <b>Cash on hand for Operating (beginning of month)</b> | <b>261,850</b> | 154,836 | 690,788 | 597,160 | 495,893 | 614,820 | 520,037 | 431,541 | 536,527 | 452,139 |       |

|                             | Actual         |  |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| <b>CASH RECEIPTS</b>        |                |                |                |                |                |                |                |                |                |                |  |
| Membership Assessments      | 532,582        | 0              | 0              | 195,116        | 0              | 0              | 199,718        | 0              | 0              | 927,416        |  |
| Wapa Allocations            | -22,783        | -22,783        | -22,783        | -22,783        | -22,783        | -22,783        | -22,783        | -22,783        | -22,783        | -205,047       |  |
| Contracts / Rental          | 2,514          | 2,508          | 2,514          | 2,470          | 2,533          | 2,608          | 2,470          | 2,720          | 2,470          | 22,805         |  |
| Interest, other income      | 2,543          | 4,332          | 2,716          | 3,233          | 5,082          | 2,718          | 2,893          | 4,903          | 2,703          | 31,122         |  |
| Conferences                 | 104,414        | 0              | 850            | 20,669         | 6,400          | 6,975          | 2,717          | 7,475          | 4,500          | 154,000        |  |
| <b>TOTAL CASH RECEIPTS</b>  | <b>619,269</b> | <b>-15,944</b> | <b>-16,703</b> | <b>198,705</b> | <b>-8,769</b>  | <b>-10,483</b> | <b>185,015</b> | <b>-7,685</b>  | <b>-13,110</b> | <b>930,296</b> |  |
| <b>Total cash available</b> | <b>261,850</b> | <b>774,106</b> | <b>674,844</b> | <b>580,457</b> | <b>694,598</b> | <b>606,051</b> | <b>509,554</b> | <b>616,555</b> | <b>528,842</b> | <b>439,029</b> |  |

|   | 62,212         | 61,934         | 61,398         | 58,788         | 57,887         | 56,440         | 55,938         | 60,565         | 60,113         | 535,275        |  |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Salaries / Benefits                         | 0              | 0              | 0              | 4,500          | 8,665          | 2,038          | 0              | 88             | 14,277         | 29,568         |  |
| Conferences                                 | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 500            | 500            |  |
| Education                                   | 112            | 0              | 587            | 10             | 0              | 292            | 4,854          | 0              | 344            | 6,199          |  |
| Professional Fees                           | 10,272         | 6,600          | 6,600          | 6,600          | 6,600          | 6,600          | 6,600          | 6,600          | 6,688          | 63,160         |  |
| Legislative                                 | 7,663          | 7,642          | 8,188          | 7,938          | 7,193          | 7,915          | 7,458          | 7,324          | 7,713          | 69,034         |  |
| Operations                                  | 636            | 1,006          | 862            | 454            | 454            | 903            | 1,811          | 454            | 454            | 7,034          |  |
| Communications                              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              |  |
| Outreach                                    | 405            | 445            | 432            | 582            | 432            | 443            | 516            | 432            | 432            | 4,120          |  |
| Insurance - Business                        | 39             | 57             | 6,496          | 906            | 4,784          | 3,383          | 2,851          | 1,241          | 483            | 20,241         |  |
| Travel/Outreach - Board/Staff               | 1,976          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 1,976          |  |
| Memberships/Subscriptions                   |                |                |                |                |                |                |                |                |                | 0              |  |
| Other expenses                              |                |                |                |                |                |                |                |                |                | 0              |  |
| Miscellaneous                               |                |                |                |                |                |                |                |                |                | 0              |  |
| <b>SUBTOTAL</b>                             | <b>83,317</b>  | <b>77,685</b>  | <b>84,564</b>  | <b>79,778</b>  | <b>86,014</b>  | <b>78,014</b>  | <b>80,028</b>  | <b>76,704</b>  | <b>91,003</b>  | <b>737,106</b> |  |
| Equip Purch / WCB Cap improv                |                |                |                |                |                |                |                |                |                | 0              |  |
| <b>TOTAL CASH PAID OUT</b>                  | <b>83,317</b>  | <b>77,685</b>  | <b>84,564</b>  | <b>79,778</b>  | <b>86,014</b>  | <b>78,014</b>  | <b>80,028</b>  | <b>76,704</b>  | <b>91,003</b>  | <b>737,106</b> |  |
| <b>Subtotal Cash on hand (end of month)</b> | <b>261,850</b> | <b>690,788</b> | <b>597,160</b> | <b>495,893</b> | <b>614,820</b> | <b>520,037</b> | <b>431,541</b> | <b>536,527</b> | <b>452,139</b> | <b>348,026</b> |  |

| Trx to Other Funds            |          |         |         |         |         |         |         |         |         |         |  |
|-------------------------------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
| Accounts receivable balance + | 5,000    |         |         |         |         |         |         |         |         |         |  |
| Payroll Liability / SUI -     | -20,500  |         |         |         |         |         |         |         |         |         |  |
| Accrued Vacation balance -    | -67,881  |         |         |         |         |         |         |         |         |         |  |
| Accounts payable balance -    | -23,633  |         |         |         |         |         |         |         |         |         |  |
| Total Designated Liability    | -107,014 | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |  |
| Available Cash for Next Month | 154,836  | 690,788 | 597,160 | 495,893 | 614,820 | 520,037 | 431,541 | 536,527 | 452,139 | 348,026 |  |



# Washington Association of COUNTY OFFICIALS

| 2025 YE Projection as of 09/30/2025<br>OPERATING FUND #10 - ONLY | TOTAL 2025              |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
|--|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------|-------------------------|-----------------------|
|  | 1/1/2025 -<br>1/31/2025 | 2/1/2025 -<br>2/28/2025 | 3/1/2025-<br>3/31/2025 | 4/1/2025 -<br>4/30/2025 | 5/1/2025 -<br>5/31/2025 | 6/1/2025 -<br>6/30/2025 | 7/1/2025-<br>7/31/2025 | 8/1/2025 -<br>8/31/2025 | 9/1/2025 -<br>9/30/2025 | ACTUAL SO<br>FAR  | 2025 APPROVED<br>BUDGET | VARIANCE TO<br>BUDGET |
|  | ACTUAL                  | ACTUAL                  | ACTUAL                 | ACTUAL                  | ACTUAL                  | ACTUAL                  | ACTUAL                 | ACTUAL                  | ACTUAL                  |                   | (RED) = Deficit         |                       |
| <b>REVENUE</b>   |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| <b>Members Assessments / Allotments</b>                          |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| Membership Income - County Reimbursements                        | 532,581.75              |                         |                        | 195,116.25              |                         | 199,718.00              |                        |                         | 927,416.00              | 1,127,451         | (200,035)               |                       |
| WAPA Assessment Pass Through                                     | (22,783.00)             | (22,783.00)             | (22,783.00)            | (22,783.00)             | (22,783.00)             | (22,783.00)             | (22,783.00)            | (22,783.00)             | (205,047.00)            | (273,406)         | 68,359                  |                       |
| <b>Total Members' Assessments / Allotments</b>                   | <b>509,798.75</b>       | <b>(22,783.00)</b>      | <b>(22,783.00)</b>     | <b>172,333.25</b>       | <b>(22,783.00)</b>      | <b>(22,783.00)</b>      | <b>176,935.00</b>      | <b>(22,783.00)</b>      | <b>722,369.00</b>       | <b>854,045</b>    | <b>(131,676)</b>        |                       |
| <b>Contracts</b>   |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| DSHS   | 43.75                   | 37.50                   | 43.75                  |                         | 62.50                   | 137.50                  |                        | 250.00                  |                         | 575.00            | 1,500                   |                       |
| <b>Total Contracts</b>   | <b>43.75</b>            | <b>37.50</b>            | <b>43.75</b>           | <b>0.00</b>             | <b>62.50</b>            | <b>137.50</b>           | <b>0.00</b>            | <b>250.00</b>           | <b>0.00</b>             | <b>575.00</b>     | <b>1,500</b>            |                       |
| <b>Conferences / Training / Education</b>                        |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| <b>Annual Conference</b>   |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| Conf Registration - Attendee                                     |                         |                         | 850.00                 |                         | 425.00                  |                         | 425.00                 |                         |                         | 1,700.00          | 4,750                   |                       |
| Conf Registration - Pre-Paid Elected Officials                   | 104,414.25              |                         | 4,918.75               |                         | 317.00                  |                         |                        |                         | 109,650.00              | 109,650           | 0                       |                       |
| Conf Registration - Exhibitor                                    |                         |                         | 8,000.00               | 3,475.00                | 1,975.00                | 1,975.00                | 4,975.00               | 4,500.00                | 24,900.00               | 45,000            | (20,100)                |                       |
| Conf Registration - Sponsorships                                 |                         |                         | 7,750.00               | 2,500.00                | 5,000.00                |                         | 2,500.00               |                         | 17,750.00               | 21,750            | (4,000)                 |                       |
| <b>Total Conferences</b>   | <b>104,414.25</b>       | <b>0.00</b>             | <b>850.00</b>          | <b>20,668.75</b>        | <b>6,400.00</b>         | <b>6,975.00</b>         | <b>2,717.00</b>        | <b>7,475.00</b>         | <b>4,500.00</b>         | <b>154,000.00</b> | <b>181,150</b>          |                       |
| <b>Rental</b>  |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| Rental Income - WAPA   | 2,470.00                | 2,470.00                | 2,470.00               | 2,470.00                | 2,470.00                | 2,470.00                | 2,470.00               | 2,470.00                | 22,230.00               | 29,640            | (7,410)                 |                       |
| <b>Total Rental Receipts</b>                                     | <b>2,470.00</b>         | <b>2,470.00</b>         | <b>2,470.00</b>        | <b>2,470.00</b>         | <b>2,470.00</b>         | <b>2,470.00</b>         | <b>2,470.00</b>        | <b>2,470.00</b>         | <b>22,230.00</b>        | <b>29,640</b>     | <b>(7,410)</b>          |                       |
| <b>Miscellaneous</b>   |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |
| Interest Income  | 2,062.66                | 4,091.68                | 2,716.16               | 2,753.14                | 4,841.93                | 2,717.73                | 2,652.69               | 4,663.21                | 2,463.02                | 28,962.22         | 33,600                  |                       |
| Miscellaneous Income / Restitution                               | 479.85                  | 239.92                  |                        | 479.84                  | 239.93                  |                         | 239.92                 | 239.94                  | 239.94                  | 2,159.34          | 2,795                   |                       |
| <b>Total Miscellaneous</b>                                       | <b>2,542.51</b>         | <b>4,331.60</b>         | <b>2,716.16</b>        | <b>3,232.98</b>         | <b>5,081.86</b>         | <b>2,717.73</b>         | <b>2,892.61</b>        | <b>4,903.15</b>         | <b>2,702.96</b>         | <b>31,121.56</b>  | <b>36,395</b>           |                       |
| <b>Total Revenue + Fund Balance Carryover</b>                    | <b>619,269.26</b>       | <b>(15,943.90)</b>      | <b>(16,703.09)</b>     | <b>198,704.98</b>       | <b>(8,768.64)</b>       | <b>(10,482.77)</b>      | <b>185,014.61</b>      | <b>(7,684.85)</b>       | <b>(13,110.04)</b>      | <b>930,295.56</b> | <b>1,102,730</b>        |                       |
|  |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |



# Washington Association of COUNTY OFFICIALS

## 2025 YE Projection as of 09/30/2025

OPERATING FUND #10 - ONLY

### EXPENSE

#### Salaries / Taxes Benefits

##### Salaries

|                                      | 1/1/2025 -<br>1/31/2025 | 2/1/2025 -<br>2/28/2025 | 3/1/2025-<br>3/31/2025 | 4/1/2025 -<br>4/30/2025 | 5/1/2025 -<br>5/31/2025 | 6/1/2025 -<br>6/30/2025 | 7/1/2025-<br>7/31/2025 | 8/1/2025 -<br>8/31/2025 | 9/1/2025 -<br>9/30/2025 | TOTAL 2025        | ACTUAL SO<br>FAR        | 2025 APPROVED<br>BUDGET | VARIANCE TO<br>BUDGET |
|--------------------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------|-------------------------|-------------------------|-----------------------|
|                                      | ACTUAL                  | ACTUAL                  | ACTUAL                 | ACTUAL                  | ACTUAL                  | ACTUAL                  | ACTUAL                 | ACTUAL                  | ACTUAL                  | ACTUAL            | 2025 APPROVED<br>BUDGET | VARIANCE TO<br>BUDGET   |                       |
| Accrued Vacation                     | 3,941.77                | 4,806.14                | 4,764.60               | 1,028.44                | (100.27)                | (847.29)                | (1,320.96)             | 22.10                   | 2,184.76                | 14,479.29         | 24,000                  | 9,521                   |                       |
| Employee - Executive Director        | 15,727.00               | 15,727.00               | 15,727.00              | 15,727.00               | 15,727.00               | 15,727.00               | 15,727.00              | 15,727.00               | 15,727.00               | 141,543.00        | 188,724                 | 47,181                  |                       |
| Employee - Dep Dir                   | 13,022.00               | 13,022.00               | 13,022.00              | 13,022.00               | 13,022.00               | 13,022.00               | 13,022.00              | 13,022.00               | 13,022.00               | 117,198.00        | 156,264                 | 39,066                  |                       |
| Employee - FAM                       | 6,810.00                | 6,810.00                | 7,117.00               | 7,117.00                | 7,117.00                | 7,117.00                | 7,117.00               | 7,117.00                | 7,117.00                | 63,439.00         | 84,483                  | 21,044                  |                       |
| Employee - MSM                       | 6,810.00                | 6,810.00                | 7,117.00               | 7,117.00                | 7,117.00                | 7,117.00                | 7,117.00               | 7,117.00                | 7,117.00                | 63,132.00         | 84,790                  | 21,658                  |                       |
| <b>Subtotal Salaries &amp; Wages</b> | <b>46,310.77</b>        | <b>47,175.14</b>        | <b>47,440.60</b>       | <b>44,011.44</b>        | <b>42,882.73</b>        | <b>42,135.71</b>        | <b>41,662.04</b>       | <b>43,005.10</b>        | <b>45,167.76</b>        | <b>399,791.29</b> | <b>538,261</b>          | <b>138,470</b>          |                       |

#### Taxes / Benefits

|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                |                |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------------|----------------|
| Employee Payroll Benefits - Health Insurance  | 6,123.29         | 6,123.29         | 6,123.29         | 6,123.29         | 6,123.29         | 6,123.29         | 6,123.29         | 6,123.29         | 6,123.29         | 55,109.61         | 74,112         | 19,002         |
| Employee Payroll Benefits - HRA Contributions | 3,178.82         | 1,905.45         | 1,087.00         | 2,424.87         | 2,824.04         | 2,236.83         | 2,280.78         | 5,361.20         | 2,418.52         | 23,717.51         | 41,760         | 18,042         |
| Employee Payroll Benefits - Retirement        | 2,962.56         | 3,027.39         | 3,024.27         | 2,767.09         | 2,682.44         | 2,626.41         | 2,590.89         | 2,691.62         | 2,853.82         | 25,226.49         | 38,570         | 13,344         |
| P/R Taxes - FICA (SS & MC)                    | 3,554.77         | 3,620.90         | 3,641.19         | 3,378.87         | 3,292.53         | 3,235.35         | 3,199.14         | 3,301.89         | 3,467.32         | 30,691.96         | 39,341         | 8,649          |
| P/R Taxes - Labor & Industries (Workers Comp) | 82.00            | 82.00            | 81.93            | 82.00            | 82.00            | 81.93            | 82.00            | 82.00            | 81.93            | 737.79            | 1,080          | 342            |
| <b>Total Salaries, Taxes, Benefits</b>        | <b>62,212.21</b> | <b>61,934.17</b> | <b>61,398.28</b> | <b>58,787.56</b> | <b>57,887.03</b> | <b>56,439.52</b> | <b>55,938.14</b> | <b>60,565.10</b> | <b>60,112.64</b> | <b>535,274.65</b> | <b>733,124</b> | <b>197,849</b> |

#### Conferences

##### Annual Conference

|  |             |             |             |                 |                 |                 |             |              |                  |                  |                |               |        |
|--|-------------|-------------|-------------|-----------------|-----------------|-----------------|-------------|--------------|------------------|------------------|----------------|---------------|--------|
| Annual Conf - Facility/Equip Rental          |             |             |             |                 | 8,665.00        |                 |             |              |                  | 6,650.00         | 15,315.00      | 30,000        | 14,685 |
| Annual Conf - Food/Catering/Awards Banquet   |             |             |             |                 |                 |                 |             |              |                  |                  | 0.00           | 32,000        | 32,000 |
| Annual Conf - Outgoing President's Reception |             |             |             |                 |                 |                 |             |              |                  |                  | 0.00           | 7,500         | 7,500  |
| Annual Conf - Facilitators/Speakers/Trainers |             |             |             |                 | 4,500.00        |                 |             |              |                  | 6,000.00         | 10,500.00      | 15,050        | 4,550  |
| Annual Conf - Entertainment                  |             |             |             |                 |                 | 1,800.00        |             |              |                  | 628.52           | 2,428.52       | 4,550         | 2,121  |
| Annual Conf - Reg Platform                   |             |             |             |                 |                 |                 |             |              |                  |                  | 0.00           | 6,300         | 6,300  |
| Annual Conf - Printing/Supplies/Lodging      |             |             |             |                 |                 | 166.84          |             |              |                  | 212.55           | 467.01         | 3,200         | 2,733  |
| Annual Conf - Awards & Recognition           |             |             |             |                 |                 | 71.48           |             |              |                  | 785.67           | 857.15         | 2,000         | 1,143  |
| <b>Total Conference</b>                      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>4,500.00</b> | <b>8,665.00</b> | <b>2,038.32</b> | <b>0.00</b> | <b>87.62</b> | <b>14,276.74</b> | <b>29,567.68</b> | <b>100,600</b> | <b>71,032</b> |        |

#### Non-Conference Education

|                                       |             |             |             |             |             |             |             |               |               |              |              |       |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|--------------|--------------|-------|
| Education/Training - Members          |             |             |             |             |             | 500.00      |             |               |               | 500.00       | 2,000        | 1,500 |
| <b>Total Non-Conference Education</b> | <b>0.00</b> | <b>500.00</b> | <b>500.00</b> | <b>2,000</b> | <b>1,500</b> |       |

#### Professional Fees - Acctg/Auditing/PR

|  |               |             |               |             |             |               |                 |             |               |                 |               |              |
|--|---------------|-------------|---------------|-------------|-------------|---------------|-----------------|-------------|---------------|-----------------|---------------|--------------|
| Aiken Sanders - Annual Audit / 990 Prep      |               |             |               |             |             | 4,500.00      |                 |             |               | 4,500.00        | 11,261        | 6,761        |
| Trowe/Kestra/Gallagher - 401k Financial Fees |               |             |               |             |             | 291.67        | 344.16          |             |               | 1,566.91        | 2,700         | 1,133        |
| AATRIX - 941/942/W2/1099/1096 Processing     | 111.96        |             |               | 9.99        |             | 9.99          |                 |             |               | 131.94          | 200           | 68           |
| <b>Total Professional Fees</b>               | <b>111.96</b> | <b>0.00</b> | <b>586.92</b> | <b>9.99</b> | <b>0.00</b> | <b>291.67</b> | <b>4,854.15</b> | <b>0.00</b> | <b>344.16</b> | <b>6,198.85</b> | <b>14,161</b> | <b>7,962</b> |

#### Legislative Advocacy

|  |                  |                 |                 |                 |                 |                 |                 |                 |                 |                  |               |               |
|--|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---------------|---------------|
| Contract - Legislative/Advocacy            | 7,400.00         | 6,600.00        | 6,600.00        | 6,600.00        | 6,600.00        | 6,600.00        | 6,600.00        | 6,600.00        | 6,600.00        | 60,200.00        | 80,000        | 19,800        |
| Legislative Sessions Support Waco Day Hill | 2,872.40         |                 |                 |                 |                 |                 |                 |                 | 87.84           | 2,960.24         | 3,000         | 40            |
| <b>Total Legislative Advocacy</b>          | <b>10,272.40</b> | <b>6,600.00</b> | <b>6,687.84</b> | <b>63,160.24</b> | <b>83,000</b> | <b>19,840</b> |

### EXPENSE (con't)

|                                  |          |          |          |          |          |          |          |          |           |          |        |       |
|----------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|--------|-------|
| Operations                       |          |          |          |          |          |          |          |          |           |          |        |       |
| Supplies                         | 125.13   | 204.55   |          | 7.68     |          |          |          |          | 388.13    | 725.49   | 2,500  | 1,775 |
| Printing/Publications            | 153.23   |          | 25.05    | 15.11    | 11.84    |          |          |          |           | 205.23   | 500    | 295   |
| Software/Software Renewals       | 255.16   | 255.16   | 585.64   | 650.44   | 255.16   | 819.64   | 375.15   | 255.16   | 3,706.67  | 6,830    | 3,123  |       |
| Postage & UPS                    |          |          |          |          |          |          |          |          |           | 0.00     | 50     | 50    |
| Office Lease/IT                  | 6,571.50 | 6,571.50 | 6,571.50 | 6,571.50 | 6,571.50 | 6,571.50 | 6,571.50 | 6,571.50 | 59,143.50 | 78,858   | 19,715 |       |
| 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. | 229.47   | 147.11   | 147.11   | 147.11   | 147.11   | 147.11   | 147.11   | 147.11   | 147.11    | 1,406.35 | 1,800  | 394   |



# Washington Association of COUNTY OFFICIALS

| 2025 YE Projection as of 09/30/2025<br>OPERATING FUND #10 - ONLY           | TOTAL 2025              |                         |                        |                         |                         |                         |                        |                         |                         |                   | (RED) = Deficit         |                       |  |
|--|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|-------------------|-------------------------|-----------------------|--|
|  | 1/1/2025 -<br>1/31/2025 | 2/1/2025 -<br>2/28/2025 | 3/1/2025-<br>3/31/2025 | 4/1/2025 -<br>4/30/2025 | 5/1/2025 -<br>5/31/2025 | 6/1/2025 -<br>6/30/2025 | 7/1/2025-<br>7/31/2025 | 8/1/2025 -<br>8/31/2025 | 9/1/2025 -<br>9/30/2025 | ACTUAL SO<br>FAR  | 2025 APPROVED<br>BUDGET | VARIANCE TO<br>BUDGET |  |
|  | ACTUAL                  | ACTUAL                  | ACTUAL                 | ACTUAL                  | ACTUAL                  | ACTUAL                  | ACTUAL                 | ACTUAL                  | ACTUAL                  |                   |                         |                       |  |
| Fees - Banking   | 205.48                  | 205.48                  | 392.79                 | 68.47                   | 230.42                  | 230.72                  | 230.54                 | 230.60                  | 1,794.50                | 200               | (1,595)                 |                       |  |
| License Fees and Permits   | 195.35                  |                         | 20.00                  | 5.00                    |                         |                         |                        |                         | 220.35                  | 2,100             | 1,880                   |                       |  |
| Property Taxes / B&O Taxes   | 124.76                  |                         |                        |                         |                         |                         |                        |                         | 124.76                  | 50                | (75)                    |                       |  |
| Miscellaneous  | 13.50                   | 13.50                   | 532.79                 | 13.50                   | 13.50                   | 26.47                   | 13.50                  | 0.11                    | 626.87                  | 493               | (134)                   |                       |  |
| <b>Total Operations</b>  | <b>7,663.34</b>         | <b>7,642.06</b>         | <b>8,187.57</b>        | <b>7,938.13</b>         | <b>7,192.58</b>         | <b>7,915.14</b>         | <b>7,457.98</b>        | <b>7,324.31</b>         | <b>7,712.61</b>         | <b>69,033.72</b>  | <b>94,821</b>           | <b>25,787</b>         |  |
| <b>Communications</b>  |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| Vimeo - Video Sharing  |                         |                         |                        |                         |                         |                         |                        |                         | 0.00                    | 275               | 275                     |                       |  |
| Zoom Meeting - Web Conf Service  |                         |                         |                        |                         |                         |                         |                        |                         | 1,357.84                | 1,357.84          | 1,500                   | 142                   |  |
| CivicPlus - Website Platform   | 412.60                  | 412.60                  | 412.51                 | 453.55                  | 453.55                  | 453.55                  | 453.55                 | 453.55                  | 3,959.01                | 5,400             | 1,441                   |                       |  |
| WSAC Media Sharing   |                         |                         | 449.91                 |                         |                         | 449.91                  |                        |                         | 899.82                  | 2,000             | 1,100                   |                       |  |
| Survey Monkey - Survey Service   |                         | 513.86                  |                        |                         |                         |                         |                        |                         | 513.86                  | 550               | 36                      |                       |  |
| Blu Hosting - Website domains - Clerks/WACO                                | 223.86                  | 79.44                   |                        |                         |                         |                         |                        |                         | 303.30                  | 500               | 197                     |                       |  |
| Social Media Archiving   |                         |                         |                        |                         |                         |                         |                        |                         | 0.00                    | 3,500             | 3,500                   |                       |  |
| <b>Total Communications</b>  | <b>636.46</b>           | <b>1,005.90</b>         | <b>862.42</b>          | <b>453.55</b>           | <b>453.55</b>           | <b>903.46</b>           | <b>1,811.39</b>        | <b>453.55</b>           | <b>453.55</b>           | <b>7,033.83</b>   | <b>13,725</b>           | <b>6,691</b>          |  |
| <b>Insurance - Business</b>  |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| Insurance - WACO   | 405.25                  | 445.25                  | 432.25                 | 582.25                  | 432.25                  | 442.63                  | 515.67                 | 432.25                  | 432.25                  | 4,120.05          | 5,000                   | 880                   |  |
| <b>Total Insurance</b>   | <b>405.25</b>           | <b>445.25</b>           | <b>432.25</b>          | <b>582.25</b>           | <b>432.25</b>           | <b>442.63</b>           | <b>515.67</b>          | <b>432.25</b>           | <b>432.25</b>           | <b>4,120.05</b>   | <b>5,000</b>            | <b>880</b>            |  |
| <b>Travel</b>  |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| Travel Expense - Board Mtg/Training/Travel                                 |                         |                         | BOD                    |                         | Bdg                     |                         | BOD                    |                         |                         |                   |                         |                       |  |
| Travel Expenses - Staff -Travel/Outreach/Training                          | 39.35                   | 57.40                   | 6,496.24               |                         | 2,993.69                | 2,000.00                | 2,862.86               |                         |                         | 14,352.79         | 23,500                  | 9,147                 |  |
| <b>Total Travel</b>  | <b>39.35</b>            | <b>57.40</b>            | <b>6,496.24</b>        | <b>906.46</b>           | <b>1,789.98</b>         | <b>1,382.77</b>         | <b>(12.00)</b>         | <b>1,241.01</b>         | <b>483.19</b>           | <b>5,888.16</b>   | <b>17,000</b>           | <b>11,112</b>         |  |
| <b>Memberships and Subscriptions</b>                                       |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| NCCAE / NACo   |                         |                         |                        |                         |                         |                         |                        |                         | 0.00                    | 1,250             | 1,250                   |                       |  |
| LOBBYGOV - Organization Team Plan  |                         | 1,976.40                |                        |                         |                         |                         |                        |                         | 1,976.40                | 2,000             | 24                      |                       |  |
| Third House County Comm/Marketing/Others                                   |                         |                         |                        |                         |                         |                         |                        |                         | 0.00                    | 145               | 145                     |                       |  |
| <b>Total Memberships and Subscriptions</b>                                 | <b>1,976.40</b>         | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>             | <b>1,976.40</b>         | <b>3,395.00</b>   | <b>1,418.60</b>         |                       |  |
| <b>Total Expense</b>   | <b>83,317.37</b>        | <b>77,684.78</b>        | <b>84,563.68</b>       | <b>79,777.94</b>        | <b>86,014.08</b>        | <b>78,013.51</b>        | <b>80,028.19</b>       | <b>76,703.84</b>        | <b>91,002.98</b>        | <b>737,106</b>    | <b>1,090,326</b>        | <b>353,220</b>        |  |
| Assets - Office Furniture / Equipment                                      |                         |                         |                        |                         |                         |                         |                        |                         |                         | 0.00              |                         |                       |  |
| WCB Conf Rm Improvements   |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| <b>ADD THESE FUNDS FOR INCLUSION IN BUDGET NEEDED IN THE UPCOMING YEAR</b> |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| <b>Designated Funds Income Requirements:</b>                               |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| Fund 20: Undesignated Funds  |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| Fund 21: Operating Reserve - Board Restricted                              |                         |                         | 300.00                 |                         |                         |                         |                        |                         |                         | 300               |                         |                       |  |
| Fund 30:WCB Capital Reserve: WCB - Bldg Maint Reserve                      |                         |                         |                        |                         |                         |                         |                        |                         |                         |                   |                         |                       |  |
| Fund 31:T&E: Tech/Equipment Replacement                                    |                         | 2,644.00                |                        |                         |                         |                         |                        |                         |                         | 2,644             |                         |                       |  |
| Fund 51:Prof Fees: SAO_Legal Fees  |                         | 7,924.00                |                        |                         |                         |                         |                        |                         |                         | 7,924             |                         |                       |  |
| Fund 50:Conf: Newly Elected Officers                                       |                         | 1,536.00                |                        |                         |                         |                         |                        |                         |                         | 1,536             |                         |                       |  |
|  | <b>12,404.00</b>        | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>            | <b>0.00</b>             | <b>0.00</b>             | <b>12,404.00</b>  | <b>12,404</b>           | <b>0.00</b>           |  |
| <b>DEFICIT/PROFIT</b>  | <b>523,547.89</b>       | <b>(93,628.68)</b>      | <b>(101,266.77)</b>    | <b>118,927.04</b>       | <b>(94,782.72)</b>      | <b>(88,496.28)</b>      | <b>104,986.42</b>      | <b>(84,388.69)</b>      | <b>(104,113.02)</b>     | <b>180,785.19</b> | <b>0</b>                | <b>(180,785)</b>      |  |





## MEMORANDUM

**DATE:** November 19, 2025

**TO:** WACO Board of Trustees

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

**SUBJECT:** MEMBER SERVICES REPORT

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### 2026 PACKED LUNCH SCHEDULE –

Working in tandem and under direction of WACO's Executive & Deputy Director, the team has currently scheduled out WACO's recurring monthly Packed Lunch into the start of Q2 2026. Upcoming sessions include an informational presentation from LGFN, a 2026 legislative preview, a branding guidance session, and more. At this time, the WACO team is focused on leveraging industry leader partnerships to source presenters for sessions members will find valuable.

### 2026 MEMBER MARKETING RESOURCES –

The WACO Member Services Manager is currently developing marketing resources for WACO membership at large. These resources will draw on previously approved language and descriptions of member positions and work and will provide a collection of material that will allow member offices to interact with the public through social media with a lower level of workforce cost (IE: development of materials in-house). These materials will be reviewed by the WACO Executive & Deputy Director prior to being made available to WACO membership, to confirm that all materials, copy, and imagery are aligned with WACO and affiliate group standards.

### RECOMMENDED ACTION:

- Board members advise on passive materials they would find valuable for their office to share (e.g. information on position, templates for holidays, templates for hiring alerts, etc.).
- WACO team discuss how to make marketing resources available to membership while prioritizing digital safety best practices.

Serving the Executive Branch of County Government since 1959