



**JANUARY 2018 BOARD MEETING  
Alderbrook Resort, Union, WA  
January 25 - 26, 2018**

**Present: Jana Brown, Brad Posenjak, Dale Hough, Jack Broyles, Dan Legard, Carrie Lewellen, Forrest Smith, Sadie Armijo, Beth Wright, Mickie Cooper, Stacie Tellers, Dan Spiegel, Tina Watkins**

**Absent: Adé Ariwoola, Craig Warner**

**PRESIDENT**

**Jana Brown**

**LGAC Appointment** – Nomination committee (Craig, Jana, and Adé) met to discuss WFOA appointed member. WFOA is afforded one nomination to the committee and the position is currently unfilled. Jana will discuss possible nominations with Craig and will email the board with a recommendation for Board approval.

**Jack moved and Stacie seconded to allow the LGAC appointment recommendation to advance. Motion carried unanimously.**

**LGIP Advisory Committee** – Dan Legard has agreed to serve on the LGIP committee. Discussion ensued.

**Dale moved and Carrie seconded to appoint Dan Legard as WFOA's representative on the LGIP committee. – Motion carried unanimously.**

**Operating Calendar Update** – Jana presented a review of WFOA's annual milestones by Month. Some minor corrections were made to various deadlines. Jana reminded the Board that the Board retreat will be in January at Suncadia Lodge. No formal action was required.

**Goal Review and Action Plan** – The Board discussed current goals of WFOA and the current action plan. Discussion ensued and ideas were exchanged. No formal action was required.

**MRSC Contract** – Jana discussed with the Board current services being performed by MRSC. A long discussion of the MRSC Liaison to the WFOA board also occurred. Toni and Sandra were mentioned as possible replacements for Marcie Klobucher. WFOA has been informed that the new MRSC controller will not be the Liaison. Dale suggested a conversation with the executive director was needed to determine how this position was to be filled. The Board determined that it is important for MRSC to have a seat on the Board. Toni Nelson was also suggested as the MRSC liaison to the Board. Consensus emerged that the Board President would make inquiry with MRSC to determine if Toni was interested in serving and if she would be authorized to serve.

Discussion of MRSC's billing rate also occurred. MRSC has recognized their lower level of commitment and lowered their monthly rate accordingly. Minor changes were made to wording in WFOA's contract with MRSC.

**Dan moved to approve amended MRSC contract. Stacie seconded. Motion passed unanimously.**

Brad moved to authorize the president to contact MRSC and discuss WFOA concerns and need for a MRSC representative to the board including consideration of WFOA bylaws. Mickie seconded. Motion passed unanimously.

**Honorary Membership** – Jana discussed current year considerations for Honorary Lifetime Membership: Marilou Moore, Dean Walz, Chuck Pfeil, and Marcie Klobucher will be nominated during the 2018 conference.

## **PRESIDENT ELECT**

**Craig Warner**

President Elect Craig Warner was absent. President Jana Brown presented on his behalf.

Nominating committee update: There will be three positions open for election for 2018 – 2019: Education Committee Co-Chair for Conference, Secretary, and 2020 Local Conference Chair. The Board was asked to submit nominations to Craig.

Regional Meeting update – Bylaws state President Elect will facilitate for a WFOA rep to attend at least one meeting of each regional finance association each year. WFOA had a good year of outreach to regional organizations in 2017 and the Board would like to keep this momentum in 2018.

2019 Board meeting Dates & Locations –

January was going to be Suncadia – There is concern about the cost of the event there. The semi-annual Board Retreat is also scheduled for January 2019.

April – Clearwater Resort in Poulsbo.

July – Quinault Beach Resort Ocean Shores

Dates TBA

## **VICE PRESIDENT**

**Brad Posenjak**

Vice President Posenjak reviewed the business meeting agenda.

Brad presented the Q3 2017 financial statements. Discussion ensued.

**Dale moved to approve the Q3 2017 financial statements as presented. Carrie seconded. Motion passed unanimously.**

Brad presented the Q4 2017 financial statements. Discussion ensued.

**Dale moved to approve the Q4 2017 financial statements as presented. Dan seconded. Motion carried unanimously.**

Website Analytics discussion - Delayed until Brent Myrick arrived.

## **TREASURER**

**Dale Hough**

Dale presented the budget and discussion ensued. Minor changes were made to the non-conference budget. A discussion of webinars occurred and there were minor changes to that budget line item. It was suggested that Ed Co-Chair check in with Debra Burelson to see if the GASB year 2 webinar would

work for current year and if so, an email blast will be sent out. A long discussion of the Conference budget occurred with major increases noted in food (it was explained that the catering will be done by Hilton not the Vancouver Convention Center) and the costs related to the Conference Solutions (sponsorships, vendors, travel, etc.) The publicity expense “category” received copious discussion. Discussion of printing an optional conference guide book and charging a fee to cover it occurred due to WIFI being overloaded at every conference and attendees not being able to access guidebook because of the overload. Also discussion of at-a-glance, bus schedules, and other expense lines occurred.

The proposed budget could possibly place the organization in the position of being below its targeted fund balance, per WFOA policy, due to the retention of Conference Solutions. This is a result of the Board’s commitment to not raise conference registration fees the first year of the Conference Solutions management contract. The Board has taken this decision with full disclosure of the situation and may adjust fees in 2019 to restore fund balance to be in compliance with WFOA policy.

**Jack moved to adopt the modified 2018 operating budget. Forrest seconded. Motion carried unanimously**

Bank Signature Cards for 2018 – Per Bi-Laws, Brad, Dale and Jack are signers at Key and Bank of America.

**Forrest moved and Mickie seconded to approve the signers for 2018. Passed Unanimously.**

Dale presented the September 14, 2017 Business Meeting Minutes,

**Brad moved and Stacie seconded to accept the minutes as presented. Motion carried unanimously.**

## **SECRETARY**

**Jack Broyles**

Jack Presented the September 15, 2017 Board Meeting Minutes.

**Dale moved and Forrest seconded to accept the September 15, 2017 Board Meeting Minutes as presented. Motion carries unanimously.**

November 14, 2017 Special email meeting minutes were presented. A meeting was held, via email, to approve a contract authorizing Conference Solutions to assist with siting the 2020 and 2021 annual conferences.

**Forrest moved and Beth seconded to accept the November 14 special Board meeting minutes as presented. Motion carried unanimously.**

Jack gave a brief update on WFOA’s insurance for 2018.

WFOA Policy Manual Update – The secretary is responsible for any policy manual updates.

## **PAST PRESIDENT**

**Adé Ariwoola**

Past President Ariwoola was unable to attend the Board meeting due to a scheduling conflict however, he distributed to the board a written report prior to the meeting. Topics discussed included:

- GASB Report – The GASB is conducting face to face outreach meetings with 50 entities throughout the State. Pam Dolan (!) and David Bean visited the City of Federal Way on January 18. As part of this process, GFOA prepared a “Pre-Agenda Research: Note Disclosure Reexamination” which included several interview questions that GFOA used

to gain information on a possible upcoming project. This document is available if requested.

- Ade suggested holding the Past President's lunch on July 27 in Everett on the return trip from the summer board meeting. Discussion ensued.
- WFOA was holding a budget and leadership training class with Mike Bailey and GFOA president Chris Morrell in March.

## **WEB MASTER**

**Brent Myrick**

Jana introduced Brent Myrick to the Board. Brent is from the City of Ellensburg and has graciously volunteered to assist the Board in web site development and maintenance. Welcome aboard and thank you to Brent!

The Board held discussion of desired changes to the website. Brent was shown the website and additional discussion occurred. Jana suggested having a Web-Ex for those that want to attend and Brent will give instructions on WordPress/HTML. The invite will go to the entire board. Attendance is voluntary.

Brad presented his continuing Google Analytics project to the Board and Brent. Brent will take over the analytics from Brad. Metova will continue, for the time being, to perform updates to WordPress.

## **2017 CONFERENCE UPDATE**

**Dan Legard**

Sponsorship work is ongoing with Conference Solutions. Dan is asking sponsors what it would take to get them more willing to sponsor or make larger donations. Columbia Bank declined to renew in 2018. JP Morgan is willing to be a Gold Sponsor for 2018. Jana is working on Chandler Investments to increase their level of sponsorship. Jana also mentioned that Superior may be willing to sponsor for the 2018 conference. The Board was reminded that sponsorship provides premiere access to vendor booth locations and registration.

Dan believes that Sponsorship web registration will be open much earlier than in the past. Perhaps in the next couple of weeks.

## **2018 CONFERENCE UPDATE**

**Carrie Lewellen**

Carrie gave an update on the 2018 conference which included:

Displaying the Conference logo for the Board.

There are plans to have a Kayaking trip event to a wildlife refuge as an optional event.

Carrie is working on acknowledgement of first time attendees, retirements, and recognition of Diamond Sponsor.

The Welcome reception committee is looking at an event at Esther Short Park – various food trucks with differing menus would provide food.

The committee is considering not having shirts/jackets for the wellness walk. Instead, they are investigating having a more premium gift in registration bag. Hydroflasks were mentioned.

Entertainment is still up in the air: Hit Explosion/Activity DJ? / Music DJ with requests?

Conference Solutions is checking in with Carrie and she said that she feels these check-ins are beneficial. Jana asked if WFOA “flavor” is being maintained as planning progressed and Carrie indicated it was.

## **2019 CONFERENCE UPDATE**

**Forrest Smith**

Forrest has been in contact with Jubilee and contracts are signed for the Conference Center and Hotels for the 2019 Conference in Yakima.

Forrest is getting ready to start assembling the Local Conference Committee.

## **PROF. DEVELOPMENT & SUSTAINABILITY**

**Sadie Armijo**

Sadie presented an overview of the Committee’s achievements during its first year in existence.

In 2017, The PD&SC accomplished the following:

- Created Committee
- Completed Charter
- Attended 8 Fall Career Fairs
- Performed outreach at several Universities and one CC
- Recruited about 15 committee members

Sadie identified areas she felt needed improvement in 2018:

- The PD&SC needs to come to career fairs with actual internship opportunities in hand; something to hand out to students.
- In some situations, SAO and WFOA should have a separate booth due to limited space (small booth sizes) at some events
- Need new banners and places to house them regionally to avoid shipping expenses
- Need new SWAG
- Focus on community colleges as well as 4-year schools.

## **NON-CONFERENCE EDUCATION**

**Beth Wright**

Beth presented classes that were open for registration as of the Board Meeting date.

Beth is currently working with SAO to schedule two spring Federal Grants training classes.

Beth discussed changing the SAO Introduction to Governmental Accounting into BARS and GAAP Basis classes instead of all-in-one. There was Board consensus that WFOA should try to offer reporting model specific beginning classes.

A discussion occurred regarding a 2017 Conference training session in which incorrect information was presented by the instructor. The Board discussed the possibility of developing methods to vet new instructors and materials to ensure that the subject matter is correct and accurate.

## **CONFERENCE EDUCATION**

**Mickie Cooper**

Mickie updated the Board on the status of the 2018 Conference. The original track coordinator for the Budget track is unable to continue as coordinator and Mickie needs a new coordinator and speakers for the budget track.

## **LEGISLATIVE & PROF STANDARDS**

**Stacie Tellers**

Stacie updated the Board on current activities at the State Auditor's Office LGAC, GASB, WA State Legislature and Congress:

- SAO/LGAC update included discussion SAO's 2018 priorities, OPEB update, BARS roundtable update, upcoming changes to BARS account definitions, and changes to online filing and LGFRS.
- GASB update included discussion of statements no. 74, 80, 81, & 82 which are effective for 2017 financial statements, statements no. 75, 85, 86 which are effective for 2018 financial statements, no. 83 and 84 for 2019 financial statements and no. 87 which is effective for 2020 statements.
- WA State legislative update included discussion of the 2018 "short" session. Items discussed included the capital budget, the "Hirst" decision and the need to address private water wells, affordable housing, and a discussion of federal enforcement action against states with legal marijuana,
- Federal legislative update was a discussion of the recently passed 2017 tax reform bill which resulted in changes to tax federal tax brackets, elimination of advanced refunding bonds (an item of major interest to local governments), and the \$10,000 cap on deductibility of State and Local Taxes.

## **STATE AUDITOR'S OFFICE**

**Tina Watkins**

Tina Watkins covered a quick summary of the January Audit Connection SAO newsletter. Topics discussed included:

- Pat McCarthy reflecting on her 1<sup>st</sup> year of service and the outreach and work with the legislature during the year.
- NSAA National IT conference in Tacoma
- Discussed some State Auditor's Stewardship Awards
- Changes to the BARS schedule 06
- New resources for Other Postemployment Benefits
- GASB 84 – reporting fiduciary funds
- New name for the Performance Center, formerly the Local Government Performance Center.

- Staff changes at SAO - Scott Frank -Performance Center Director, Kristina Swanson- Director of Operations and Debbie Pennick-Assistant Director for the Performance Center

## **MEMBER COMMUNICATION & SCHOLARSHIP**

**Dan Spiegel**

Dan had a scheduling conflict and left the business meeting after the Thursday session concluded. Jana gave a report on scholarship activity and reminded Board members that newsletter items for the Spring 2018 newsletter were due to Dan by February 15.

## **STATE TREASURER'S OFFICE**

**Position Vacant**

President Jana Brown adjourned the meeting to Walla Walla on April 25, 2018.

**Respectfully submitted,**

**Jack Broyles Jr.**

**Secretary**