Executive Board:

Toni Call,
City of Bellevue

Susy Haugen,
City of Everett

TBD
City of Lake Forest Park

Jan Hawn
City of Renton

Glen Lee
City of Seattle

Andy Cherullo
City of Tacoma

Executive Board Agenda

May 30, 2019

SEATTLE MUNICIPAL TOWER CONFERENCE ROOM 4090
SEATTLE, WA

1. CALL TO ORDER

A. Introductions

2. PUBLIC COMMENT*

3. APPROVAL OF 3-28-19 MEETING SUMMARY

a. 3-28-19 Meeting Summary

4. REVIEW OF APRIL AND MARCH 2019 FINANCIAL STATEMENTS

a. April 2019 Financial Statements
b. March 2019 Financial Statements

5. ACTION ITEMS

a. Resolution **FL2019-04: New Vice Chair - Majority**
    i. Briefing Paper: Resolution **FL2019-04**
    ii. Resolution **FL2019-04**
b. Resolution **FL2019-05: Draft Budget - Supermajority**
    i. Briefing Paper: **FL2019-05**
    ii. Resolution: **FL2019-05**
    iii. Attachment A: Draft Budget 2020-2024

6. OTHER BUSINESS

a. Monthly Business Report
b. Annual Financial Statement 2018
c. State Audit
d. ADA Audit Update
e. Adoption Metrics
f. New Cities Update
g. Vendor Warrants

7. NEXT MEETING:

A. FLEB September 26th, 2019

8. ADJOURNMENT

FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

Executive Board Meeting Summary

March 28, 2019

SEATTLE MUNICIPAL TOWER CONFERENCE ROOM 4070
SEATTLE, WA

Executive Board:

Toni Call,
City of Bellevue

Susy Haugen,
City of Everett

Chris Bothwell, Chair,
City of Lake Forest Park

Jan Hawn
City of Renton

Glen Lee
City of Seattle

Andy Cherullo
City of Tacoma

KEY: Underlined text indicates actions/decisions.
Bold/italicized text indicates follow up items.

Standing Items

1. CALL TO ORDER

The 3-28-2019, meeting of the Washington Multi-City Business License and Tax Portal Agency (FileLocal) was called to order at 11:08 a.m. and held in Conference Room 4070 of the Seattle Municipal Tower in Seattle, Washington.

ROLL CALL

Board Members Present: Jamie Robinson (phone) for Toni Call, Susy Haugen (phone), Chris Bothwell (phone), Jan Hawn (phone), Glen Lee, Andy Cherullo (phone).

Staff and Guests: Jeanette Wischhoefer (phone), Horace Francis (phone), Kevin Fitzpatrick, Wendy Thomaston, and Julie Panick.

2. PUBLIC COMMENT

There were no public comments.

3. APPROVAL OF MEETING SUMMARY

On a motion made by Glen Lee and seconded by Andy Cherullo, the board approved the 12-10-18, meeting summary.

4. REVIEW OF FINANCIAL STATEMENTS

Kevin Fitzpatrick summarized the February 2019, January 2019, December 2018, and November 2018 financial statements and cash status. There were no questions or comments.

*A public comment period is provided to allow the public to briefly present information, topics or issues that they feel should be considered by the board. Presentation should be limited to three minutes and be summary in nature. The board may decide to discuss the topic briefly at that time or to request its placement on a future agenda.

5. ACTION ITEMS

A. Resolution FL2019-01: Francis & Company Accounting Services Contract Extension

a. Kevin Fitzpatrick reviewed the resolution there were no questions or comments.

i. Supermajority vote discussion was led by: Chris Bothwell

ii. Motion to accept: Jan Hawn

iii. Motion seconded: Andy Cherullo

b. Supermajority Vote - passed

VOTE FL2019-01	**City**	**Member**
YES	Bellevue	Jamie Robinson
YES	Everett	Susy Haugen
YES	Lake Forest Park	Chris Bothwell
YES	Renton	Jan Hawn
YES	Seattle	Glen Lee
YES	Tacoma	Andy Cherullo

B. Resolution FL2019-02: Kenyon Disend Legal Services Contract Extension

a. Kevin Fitzpatrick reviewed the resolution there were no questions or comments.

i. Supermajority vote discussion was led by: Chris Bothwell

ii. Motion to accept: Andy Cherullo

iii. Motion seconded: Glen Lee

b. Supermajority Vote – passed

VOTE FL2019-02	**City**	**Member**
YES	Bellevue	Jamie Robinson
YES	Everett	Susy Haugen
YES	Lake Forest Park	Chris Bothwell
YES	Renton	Jan Hawn
YES	Seattle	Glen Lee
YES	Tacoma	Andy Cherullo

C. Resolution FL2019-03 IT Policy Manual Updates

a. Kevin Fitzpatrick reviewed the resolution there were no questions or comments.
   i. Supermajority vote discussion was led by Chris Bothwell
   ii. Motion to accept: Susy Haugen
   iii. Motion seconded: Andy Cherullo

b. Supermajority Vote – passed

VOTE FL2019 -03	**City**	**Member**
YES	Bellevue	Jamie Robinson
YES	Everett	Susy Haugen
YES	Lake Forest Park	Chris Bothwell
YES	Renton	Jan Hawn
YES	Seattle	Glen Lee
YES	Tacoma	Andy Cherullo

6. DISCUSSION ITEMS:

A. March Monthly Business Review.

a. High volume of businesses applying.

b. Zero-dollar filers up significantly and represent 30% of the total transactions during this filing period.

c. Help Desk call 4.1% higher than same 3-months in prior year. Working with vendor to better understand issues for better focus development.

B. Budget

a. Kevin presented the 2020-2024 Budget. There were no questions or comments.

C. State Audit

a. Three focus areas were identified for the audit: The Open Public Meeting Act, Financial condition and fiscal sustainability, and Third-party cash receipting.

b. Kevin provided an overview of the audit and the timeline. There were no questions or comments.

D. ADA Update

a. Kevin provided an update to the ADA Audit. Updates will be provided quarterly. There were no questions or comments.

E. New Cities Update.

a. Kevin reviewed the new cities status. There were no questions or comments.

F. New Cities Update.

a. Kevin reviewed the vendor warrants for Q1'19.

7. **ADJOURNMENT:**

On a motion made by Chris Bothwell and seconded by Andy Cherullo, the meeting of the Executive Board adjourned at 11:45 a.m.

Respectfully Submitted,

Julie Panick

Julie Panick
Secretary, FileLocal

FileLocal

700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

FileLocal
Financial Statements
April 30, 2019

TABLE OF CONTENT	PAGE
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF ACTIVITIES	2
SCHEDULE OF BUDGET AND ACTUAL	3
STATEMENT OF CASH FLOW	4

Your one stop for local business licensing and tax filing

www.filelocal.org

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED APRIL 30, 2019

ASSETS		
Cash	**$**	**937,160**
Accounts receivable		**173,989**
Dues from Cities		**5,081**
Prepaid		**119,749**
Total Current Assets		**1,235,979**
TOTAL ASSETS	**$**	**1,235,979**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	**$**	**118,881**
Accrued liabilities		**51,555**
Total Current Liabilities		**170,436**
TOTAL LIABILITIES	**$**	**170,436**
NET ASSETS		
Net assets, unrestricted	**$**	**450,921**
Change in net assets		**614,622**
TOTAL NET ASSETS	**$**	**1,065,543**
TOTAL LIABILITIES AND NET ASSETS	**$**	**1,235,979**

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED APRIL 30, 2019

	Feburary	March	April	YTD
REVENUES				
User fees	13,856	8,900	43,096	**$ 133,816**
Reimbursable cost/Capital cost recovery charges				
City of Seattle	-	**-**	-	**483,703**
City of Bellevue	-	**-**	-	**76,517**
City of Tacoma	-	**-**	-	**119,827**
City of Everett	-	**-**	-	**34,760**
City of Lake Forest Park	-	**-**	-	**8,932**
City of Bremerton	-	**-**	5,500	**5,500**
City of Renton	-	**-**	-	**36,060**
City of Shoreline	-	-	-	**14,326**
Total direct reimbursable costs	-	-	5,500	**779,625**
Shared cost reimbursements	-	-	-	**-**
Total revenues	13,856	8,900	48,596	**$ 913,441**
EXPENSES				
Accounting fees	3,351	4,002	4,005	**$ 13,952**
Agency IT costs	-	-	-	**-**
Bank fees	-	-	-	**-**
Capital Recovery Payment	-	-	-	**-**
Conference cost	-	-	-	**-**
Consulting	-	-	-	**-**
Insurance	433	433	433	**1,732**
Labor costs	25,394	29,291	20,487	**108,360**
Legal fees	-	630	660	**1,590**
License and membership fees	-	-	-	**420**
Meals and entertainment	-	-	9	**9**
Office and operation supplies	-	-	-	**-**
Printing and copying	-	-	-	**-**
Technology costs	25,950	27,300	19,482	**99,082**
Transaction fees	24,448	7,109	16,161	**73,205**
Travel Expense	-	420	48	**468**
Reimbursable Shared Costs	-	-	-	**-**
Total expenses	79,575	69,184	61,284	**$ 298,818**
CHANGE IN NET ASSETS	(65,719)	(60,285)	(12,689)	**$ 614,622**

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED APRIL 30, 2019

	Budget	YTD Budget	YTD Actual	Variance
REVENUES				
User fees	$ 328,001	$ 109,334	$ 133,816	$ 24,482
Reimbursable cost/Capital cost recovery charges				
City of Seattle	483,703	483,703	483,703	-
City of Bellevue	76,517	76,517	76,517	-
City of Tacoma	119,827	119,827	119,827	-
City of Everett	34,760	34,760	34,760	-
City of Lake Forest Park	8,932	8,932	8,932	-
City of Bremerton	37,091	37,091	5,500	(31,591)
City of Renton	36,060	36,060	36,060	-
City of Shoreline	14,326	14,326	14,326	-
Total direct reimbursable costs	811,216	811,216	779,625	(31,591)
Other				
Fund carryover	50,000	$ 50,000	$ -	$ (50,000)
Total sources	$ 1,189,217	$ 970,550	$ 913,441	$ (57,109)
EXPENSES				
Labor costs	$ 398,257	$ 132,752	$ 108,360	$ 24,392
Contracts	$ 59,788	19,929	15,684	4,245
Overhead	$ 54,396	18,132	2,478	15,654
Technology costs	631,683	210,561	172,287	38,274
Operating reserve	27,094	9,031	-	9,031
Capital cost recovery payments	18,000	6,000	-	6,000
Consulting	-	-	-	-
Meals and entertainment	-	-	9	9
Total operating expenses	$ 1,189,218	$ 396,405	$ 298,818	$ 97,587
CHANGE IN NET ASSETS			614,622	
NET ASSETS, AS OF JANUARY 1, 2019			450,921	
NET ASSETS, AS OF APRIL 30, 2019			$ 1,065,543	
Schedule I - Contracts				
Accounting	$ 40,880	$ 13,627	$ 13,952	$ (325)
Auditing	11,202	3,734	-	3,734
Insurance	6,162	2,054	1,732	322
Bank fees	1,544	515	-	515
Total	$ 59,788	$ 19,929	$ 15,684	$ 4,245
Schedule II - Overhead				
Legal	$ 33,366	$ 11,122	$ 1,590	$ 9,532
Office and operating supplies	3,503	1,168	-	1,168
Printing	3,503	1,168	-	1,168
Licenses/Memberships	3,503	1,168	888	280
Agency IT costs	3,762	1,254	-	1,254
Marketing	6,759	2,253	-	2,253
Total	$ 54,396	$ 18,132	$ 2,478	$ 15,654

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED APRIL 30, 2019

		APRIL 30
Change in Net Assets		$ 614,622
Adjustments to reconcile Change in Net Assets		
to net cash provided by operations:		
	Accounts Receivable	(127,283)
	Dues from Cities	12,156
	Prepaid	(119,129)
	Accounts Payable and Accrued Liabilities	(30,228)
Net cash increase for four months ending 4/30/2019		350,138
Cash at 1/1/2019		587,022
Cash at 4/30/2019		**937,160**
Less Operating Reserve		**172,985**
Cash Available		**$ 764,175**



700 5th Avenue, Suite 4350
PO Box 94669
Seattle, WA 98124-4669

FileLocal
Financial Statements
March 31, 2019

TABLE OF CONTENT	PAGE
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF ACTIVITIES	2
SCHEDULE OF BUDGET AND ACTUAL	3
STATEMENT OF CASH FLOW	4

Your one stop for local business licensing and tax filing

www.filelocal.org

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED MARCH 31, 2019

ASSETS		
Cash	**$**	**880,482**
Accounts receivable		**216,027**
Dues from Cities		**5,637**
Prepaid		**134,682**
Total Current Assets		**1,236,828**
TOTAL ASSETS	**$**	**1,236,828**
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	**$**	**55,723**
Accrued liabilities		**102,873**
Total Current Liabilities		**158,596**
TOTAL LIABILITIES	**$**	**158,596**
NET ASSETS		
Net assets, unrestricted	**$**	**450,921**
Change in net assets		**627,311**
TOTAL NET ASSETS	**$**	**1,078,232**
TOTAL LIABILITIES AND NET ASSETS	**$**	**1,236,828**

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED MARCH 31, 2019

	January	Feburary	March		YTD
REVENUES					
User fees	67,964	13,856	8,900	**$**	**90,720**
Reimbursable cost/Capital cost recovery charges					
City of Seattle	483,703	**-**	-		**483,703**
City of Bellevue	76,517	**-**	-		**76,517**
City of Tacoma	119,827	**-**	-		**119,827**
City of Everett	34,760	**-**	-		**34,760**
City of Lake Forest Park	8,932	**-**	-		**8,932**
City of Bremerton	-	**-**	-		**-**
City of Renton	36,060	**-**	-		**36,060**
City of Shoreline	14,326	-	-		**14,326**
Total direct reimbursable costs	774,125	-	-		**774,125**
Shared cost reimbursements	-	-	-		**-**
Total revenues	842,089	13,856	8,900	**$**	**864,845**
EXPENSES					
Accounting fees	2,595	3,351	4,002	**$**	**9,947**
Agency IT costs	-	-	-		**-**
Bank fees	-	-	-		**-**
Capital Recovery Payment	-	-	-		**-**
Conference cost	-	-	-		**-**
Consulting	-	-	-		**-**
Insurance	433	433	433		**1,299**
Labor costs	33,188	25,394	29,291		**87,873**
Legal fees	300	-	630		**930**
License and membership fees	420	-	-		**420**
Meals and entertainment	-	-	-		**-**
Office and operation supplies	-	-	-		**-**
Printing and copying	-	-	-		**-**
Technology costs	26,350	25,950	27,300		**79,600**
Transaction fees	25,487	24,448	7,109		**57,044**
Travel Expense	-	-	420		**420**
Reimbursable Shared Costs	-	-	-		**-**
Total expenses	88,772	79,575	69,184	**$**	**237,533**
CHANGE IN NET ASSETS	753,317	(65,719)	(60,285)	**$**	**627,311**

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED MARCH 31, 2019

	Budget	YTD Budget	YTD Actual	Variance
REVENUES				
User fees	$ 328,001	$ 82,000	$ 90,720	$ 8,720
Reimbursable cost/Capital cost recovery charges				
City of Seattle	483,703	483,703	483,703	-
City of Bellevue	76,517	76,517	76,517	-
City of Tacoma	119,827	119,827	119,827	-
City of Everett	34,760	34,760	34,760	-
City of Lake Forest Park	8,932	8,932	8,932	-
City of Bremerton	37,091	37,091	-	(37,091)
City of Renton	36,060	36,060	36,060	-
City of Shoreline	14,326	14,326	14,326	-
Total direct reimbursable costs	811,216	811,216	774,125	(37,091)
Other				
Fund carryover	50,000	$ 50,000	$ -	$ (50,000)
Total sources	$ 1,189,217	$ 943,216	$ 864,845	$ (78,371)
EXPENSES				
Labor costs	$ 398,257	$ 99,564	$ 87,873	$ 11,691
Contracts	$ 59,788	14,947	11,246	3,701
Overhead	$ 54,396	13,599	1,770	11,829
Technology costs	631,683	157,921	136,644	21,277
Operating reserve	27,094	6,774	-	6,774
Capital cost recovery payments	18,000	4,500	-	4,500
Consulting	-	-	-	-
Meals and entertainment	-	-	-	-
Total operating expenses	$ 1,189,218	$ 297,305	$ 237,533	$ 59,772
CHANGE IN NET ASSETS			627,311	
NET ASSETS, AS OF JANUARY 1, 2019			450,921	
NET ASSETS, AS OF MARCH 31, 2019			$ 1,078,232	
Schedule I - Contracts				
Accounting	$ 40,880	$ 10,220	$ 9,947	$ 273
Auditing	11,202	2,801	-	2,801
Insurance	6,162	1,541	1,299	242
Bank fees	1,544	386	-	386
Total	$ 59,788	$ 14,947	$ 11,246	$ 3,701
Schedule II - Overhead				
Legal	$ 33,366	$ 8,342	$ 930	$ 7,412
Office and operating supplies	3,503	876	-	876
Printing	3,503	876	-	876
Licenses/Memberships	3,503	876	840	36
Agency IT costs	3,762	941	-	941
Marketing	6,759	1,690	-	1,690
Total	$ 54,396	$ 13,599	$ 1,770	$ 11,829

FILELOCAL
SCHEDULE OF BUDGET AND ACTUAL
FOR THE YEAR TO DATE ENDED MARCH 31, 2019

		MARCH 31
Change in Net Assets		$ 627,311
Adjustments to reconcile Change in Net Assets		
to net cash provided by operations:		
	Accounts Receivable	(169,321)
	Dues from Cities	11,600
	Prepaid	(134,062)
	Accounts Payable and Accrued Liabilities	(42,068)
Net cash increase for three months ending 3/31/2019		293,460
Cash at 1/1/2019		587,022
Cash at 3/31/2019		**880,482**
Less Operating Reserve		**172,985**
Cash Available		**$ 707,497**

File Local Resolution FL2019-04
Briefing Paper
Resolution to Fill the Vacant Vice-Chair Position

Date: May 30, 2019

Issue: Should the Executive Board of the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") elect a new Vice-Chair to replace the previous Vice-Chair who assumed the role of Board Chair?

Operating Committee Recommendation: The Executive Board should pass a Resolution to elect a new Vice-Chair per the Portal Agency by-laws and Interlocal Agreement.

Rationale:

1. Interlocal Agreement and Portal Agency by-laws call for the election of a Vice-Chair in the event of a vacancy in the position. The former Vice-Chair has assumed the position of Chair due to the recent resignation of the former Chair. A new Vice-Chair will be elected by the Executive Board to serve the balance of the term of the former Vice-Chair.

2. Officers of an organization are responsible for the day-to-day operations of the organization.

3. Organizational officers include a president (here, the Chair), one or more vice Presidents (here, the Vice-Chair), a secretary, and a treasurer. Per Portal Agency bylaws, the Vice-Chair acts as the Chair when the Chair is absent or otherwise unavailable.

4. Officers improve the effectiveness of a board through overseeing board affairs, developing agendas, presiding over meetings, and serving as a representative of the board to staff, community, and media (president/vice president); overseeing the board's financial responsibilities and ensuring the appropriate reports are available to the board for review (treasurer); and serving as the custodian of an organization's records and archives and ensuring the accuracy of all records as well as adequate notice of meetings and distribution of materials (secretary).

RESOLUTION NO. FL2019-04

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board to Fill the Vacant Vice-Chair Position

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") bylaws Article V, Section 5.1, calls for the Portal Agency to have a Chair and a Vice-Chair, each of whom shall be elected by the Executive Board; and

Whereas, the Chair became vacant when the Board member occupying the Chair position resigned from the Executive Board; and

Whereas, the Portal Agency bylaws Article V, Section 5.2, provide that in the event of a vacancy in the Chair position, the Vice-Chair will assume that position for the balance of the term of the departing Chair; and

Whereas, the Vice-Chair's assumption of the Chair position has created a vacancy in the position of the Vice-Chair, which pursuant to Article V, Section 5.2, shall be filled by election to serve the balance of the former Vice-Chair's term; and

Whereas, the unexpired terms of the Chair and Vice-Chair positions run until April 1, 2020; and

Whereas, the Executive Board now wish to fill the vacant position of the Vice-Chair for the balance of the unexpired term;

Now Therefore,

BE IT RESOLVED by the Executive Board of the Washington Multi-City Business License and Tax Portal Agency:

SECTION 1. The Executive Board hereby elects Glen Lee, City of Seattle, to the position of Vice-Chair for the balance of the term.

ADOPTED this 30th day of May, 2019.

ATTEST:

Washington Multi-City Business License and Tax Portal Agency Executive Board
Seattle, Washington

Board Secretary

Board Chair

FileLocal Resolution FL2019-05
Briefing Paper
Resolution Adopting a Draft Budget for 2020-2024

Date: May 30, 2019

Issue: Shall the Washington Multi-City Business License and Tax Portal Agency ("Agency") Executive Board approve the draft 2020-2024 budget?

Recommendation: The Portal Agency Executive Board should pass Resolution FL2019-05 approving the draft 2020-2024 budget.

Rationale: The Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement Section 13 sets a process for approving the annual budget. The process steps are as follows:

- The draft budget is to be approved by the Operating Committee and presented to the Executive Board with the Operating Committee's recommendation by May 1, 2019.
- No later than June 15 the Executive Board shall (1) review and revise the draft budget as it deems appropriate; (2) approve the draft budget by Supermajority Vote, and (3) forward the same to the principals no later than July 1.
- A final budget must be approved by December 31.

The Operations Committee discussed the draft budget at their March 13, 2019 meeting and approved the draft budget included as Attachment A to Resolution FL2019-05. The Executive Board reviewed the draft budget at their March 28, 2019 board meeting.

RESOLUTION NO. FL2019-05

A Resolution of the Washington Multi-City Business License and Tax Portal Agency Executive Board Adopting a Draft Budget for 2020-2024.

Whereas, the Washington Multi-City Business License and Tax Portal Agency ("Portal Agency") Interlocal Agreement, Section 13.b., requires the Executive Board to adopt a draft Portal Agency budget for the years 2020-2024 by June 15, 2019; and

Whereas, the Program Manager shall present a proposed budget to the Executive Board no later than May 1 prior to the commencement of the budget period, together with the Operation Committee's recommendations with respect to the proposed budget; and

Whereas, the Portal Agency Manager developed a draft 2020-2024 budget; and

Whereas, the Operations Committee reviewed and recommended a draft 2020-2024 budget on March 13, 2019, and transmitted the draft budget to the Executive Board on March 28, 2019; and

Whereas, the draft budget must be approved by a supermajority vote by June 15, 2019, and forwarded to the Principal Cities by no later than July 1, 2019;

Now Therefore,

BE IT RESOLVED by the Executive Board of the Washington Multi-City Business License and Tax Portal Agency:

SECTION 1. The Executive Board hereby adopts the draft 2020-2024 budget for the Portal Agency as set forth in Exhibit A to this Resolution.

SECTION 2. The Executive Board directs the Portal Agency Program Manager to forward the approved draft budget to the Principals by July 1, 2019.

ADOPTED this 30th day of May, 2019.

ATTEST:

Washington Multi-City Business License and Tax Portal Agency Executive Board
Seattle, Washington

Board Secretary

Board Chair

Budget FY2020-FY2024

May, 2019

Washington Cities Business License and Tax Portal Agency
Key Assumptions for Budget
FY2020-FY2024
4/22/2019

Assumptions and Notes

Revenue

Fund Carryover	T4	Fund Carryover is the process by which unobligated funds remaining at the end of the budget period may be carried over to the next budget period. This is typically approved during the December Board Meeting
User Fees	T1	User Fees are fees charged to the business user for each city specific transaction net of zero dollar returns. The allocation methodology is based on projected transaction amounts.
Reimbursable Costs	T3	Costs to be reimbursed by participating cities.
Capital Cost Recovery Charges	T2/T4.6	Capital Cost Recovery Charge is an annual fee charged to all participating cities other than Seattle, for the purposes of reimbursing Seattle for a portion of the funding provided to pay for the start up of the Portal Agency. See Section 13.j in the Interlocal Agreement for further information.

Expense

Labor	T4.1	Labor is broken into two primary categories. Agency employees which are budgeted based on City of Seattle estimates and Incremental Labor which is based on new city additions with the calculation determined in the Interlocal Agreement.
Contracts	T4.2	Consulting and Service Fees - is comprised of Outside Accounting, State Auditor, Insurance and Bank Fees.
Overhead	T4.3	Overhead is comprised of Legal, City of Seattle Technology Fees, Office and Operating Supplies, Printing, Licenses, Travel, Marketing, Incremental Overhead and Other.
Technology Costs	T4.4	Technology Costs are outside IT Costs and comprised of ASP Hosting, Software as a Service, USPS Address Lists, Transaction Fees, IT and Security Audit, Misc. Technology, Software Development and Incremental IT.
Operating Reserve	T4.5	Operating Reserve is an unrestricted fund balance set aside to provide a cushion against unexpected events. The current operating reserve is 15% of total operating expenditures.
Incremental Labor	T4.1	Incremental Labor, Overhead and Technology Costs are amounts calculated with each new city to determine the maximum amount which costs can increase as new cities are added.
Incremental Overhead	T4.3	Incremental Labor, Overhead and Technology Costs are amounts calculated with each new city to determine the maximum amount which costs can increase as new cities are added.
Incremental Technology Cost	T4.4	Incremental Labor, Overhead and Technology Costs are amounts calculated with each new city to determine the maximum amount which costs can increase as new cities are added.

Washington Cities Business License and Tax Portal Agency
Summary of Budget
FY2020-FY2024
4/22/2019

		Actual (A), Projection (P), Budget (B)								B/(W)						
		2018 (A)	2019 (B)	2019 (P)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2019 (B) vs. 2018 (A)	2019 (P) vs. 2019 (B)	2020 (B) vs. 2019 (P)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)
Revenue:																
Fund Carryover	T4	-	50,000	50,000	-	-	-	-	-	50,000	-	(50,000)	-	-	-	-
User Fees	T1	212,329	328,001	319,800	395,010	488,825	610,629	637,901	668,672	115,672	(8,201)	75,210	93,815	121,804	27,273	30,771
Reimbursable Costs	T3	832,818	793,217	816,611	809,343	782,631	742,499	736,228	736,560	(39,601)	23,394	(7,268)	(26,712)	(40,132)	(6,271)	332
Capital Cost Recovery Charges	T2	21,000	18,000	20,000	20,000	20,000	20,000	20,000	20,000	(3,000)	2,000	-	-	-	-	-
Total Revenue B/(W)		1,066,147	1,189,218	1,206,411	1,224,353	1,291,456	1,373,128	1,394,130	1,425,232	123,071	17,193	17,942	67,103	81,672	21,001	31,102
Expenditures																
Regular Expenditures:																
Labor	T4.1	334,603	351,489	351,489	345,479	345,479	345,479	345,479	345,479	(16,886)	-	6,010	-	-	-	-
Contracts	T4.2	42,098	59,788	59,788	61,044	62,387	63,759	65,098	66,465	(17,690)	-	(1,256)	(1,343)	(1,373)	(1,339)	(1,367)
Overhead	T4.3	26,809	46,787	46,787	47,770	48,820	49,895	50,942	52,012	(19,978)	-	(983)	(1,051)	(1,074)	(1,048)	(1,070)
Technology Costs	T4.4	566,857	621,035	636,228	677,003	737,297	812,744	837,518	864,372	(54,178)	(15,193)	(40,775)	(60,294)	(75,447)	(24,774)	(26,854)
Operating Reserve	T4.5	-	27,094	27,094	6,668	9,622	11,908	4,293	4,617	(27,094)	-	20,426	(2,954)	(2,286)	7,615	(324)
Capital Cost Recovery Payments	T4.6	21,000	18,000	20,000	20,000	20,000	20,000	20,000	20,000	3,000	(2,000)	-	-	-	-	-
Total Regular Expenditures		991,367	1,124,193	1,141,386	1,157,963	1,223,605	1,303,784	1,323,330	1,352,945	(132,826)	(17,193)	(16,577)	(65,642)	(80,180)	(19,545)	(29,615)
Incremental Expenses from The New Partners:																
Incremental Labor	T4.1	-	46,768	46,768	47,750	48,801	49,874	50,922	51,991	(46,768)	-	(982)	(1,051)	(1,074)	(1,047)	(1,069)
Incremental Overhead	T4.3	-	7,609	7,609	7,769	7,940	8,114	8,285	8,459	(7,609)	-	(160)	(171)	(175)	(170)	(174)
Incremental Technology Cost	T4.4	-	10,648	10,648	10,872	11,111	11,355	11,594	11,837	(10,648)	-	(224)	(239)	(244)	(238)	(243)
Total Incremental Expenditures		-	65,025	65,025	66,391	67,851	69,344	70,800	72,287	(65,025)	-	(1,366)	(1,461)	(1,493)	(1,456)	(1,487)
Total Expenditures B/(W)		991,367	1,189,218	1,206,411	1,224,353	1,291,456	1,373,128	1,394,130	1,425,232	(197,851)	(17,193)	(17,942)	(67,103)	(81,672)	(21,001)	(31,102)
Excess (Deficit)		74,780	-	-	-	-	-	-	-	(74,780)	-	-	0	-	(0)	(0)

Revenue

T4 FY19 Fund Carryover is $50k. This is primarily related to ADA Compliance work that originated out of the ADA Audit. No fund carryover is projected for FY20.

T1 User Fees in FY20 are up BY $75K comparing to FY19(P). This is due to an increase in transaction count by approximately 25K.

T3 FY20 Reimbursable Costs is approximately $8K higher than FY19(P). This is primarily related to the increase in user fees that are offset against fund carryover.

Expense

T4.1 **FY20 Labor is favorable by $6.0k compared to FY19. This is primarily due to a cola provision not included in the estimates from Seattle. This will be updated prior to the final budget in December.**

T4.2 FY20 Contracts slightly increase due to the estimated inflation adjustments.

T4.3 No additional participating cities are projected for FY20. FY20 Overhead slightly increase due to the stimated inflation adjustments.

T4.4 FY20 Technology costs are up $41K. This is primarily due to the increase in transaction count, approximately 25K more counts.
Please note there is a reclass ADA compliance costs from Software Development to Misc. Technology Expense for the breakdown of technology costs at [Expense] tab.
As a result, $50K is removed out of Software Development while $30K is added to Misc. Technology Expense in FY20.

T4.1/ No additional participating cities are projected for FY20 and thus, there are slight increase in incremental labor, overhead and techonology costs.

T4.5 Operating Reserve in FY20 decrease by approximately $18K, primarily due to the accumulated operating reserves in previous years.

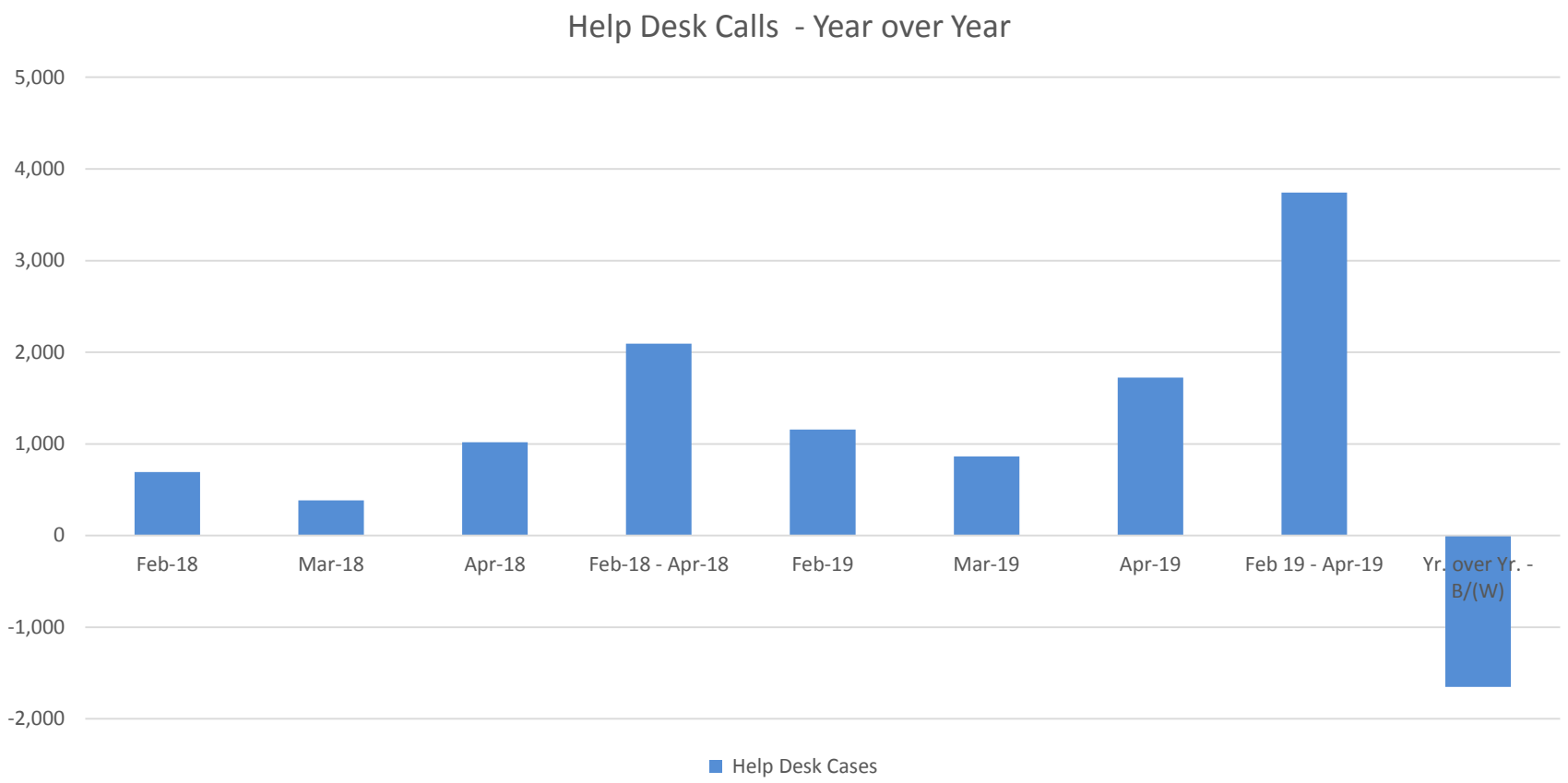
	Reimbursable Costs							Actual (A), Projection (P), Budget (B)						
	2018 (A)	2019 (B)	2019 (P)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2019 (B) vs. 2018 (A)	2019 (P) vs. 2019 (B)	2020 (B) vs. 2019 (P)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)
T3. Reimbursement	$ 832,818	$ 793,217	$ 816,611	$ 809,343	$ 782,631	$ 742,499	$ 736,228	$ 736,560							
Bellevue	$ 79,125	$ 70,517	$ 72,597	$ 71,951	$ 69,576	$ 66,008	$ 65,451	$ 65,480	8,608	(2,080)	646	2,375	3,568	558	(29)
Bremerton	$ 11,854	$ 36,091	$ 37,156	$ 36,825	$ 35,610	$ 33,784	$ 33,498	$ 33,513	(24,237)	(1,064)	331	1,215	1,826	285	(15)
Everett	$ 36,821	$ 32,760	$ 33,726	$ 33,426	$ 32,323	$ 30,665	$ 30,406	$ 30,420	4,061	(966)	300	1,103	1,657	259	(14)
Lake Forest Park	$ 8,955	$ 7,932	$ 8,166	$ 8,093	$ 7,826	$ 7,425	$ 7,362	$ 7,366	1,023	(234)	73	267	401	63	(3)
Renton	$ 19,117	$ 35,060	$ 36,094	$ 35,773	$ 34,592	$ 32,818	$ 32,541	$ 32,556	(15,943)	(1,034)	321	1,181	1,774	277	(15)
Seattle	$ 543,559	$ 483,703	$ 497,969	$ 493,538	$ 477,249	$ 452,776	$ 448,952	$ 449,154	59,856	(14,266)	4,432	16,289	24,472	3,824	(202)
Shoreline	$ 5,465	$ 13,326	$ 13,719	$ 13,597	$ 13,148	$ 12,474	$ 12,369	$ 12,374	(7,861)	(393)	122	449	674	105	(6)
Tacoma	$ 127,922	$ 113,827	$ 117,184	$ 116,141	$ 112,308	$ 106,549	$ 105,649	$ 105,696	14,095	(3,357)	1,043	3,833	5,759	900	(48)
Total	$ 832,818	$ 793,217	$ 816,611	$ 809,343	$ 782,631	$ 742,499	$ 736,228	$ 736,560	39,601	(23,394)	7,268	26,712	40,132	6,271	(332)

	Transaction Count								Actual (A), Projection (P), Budget (B) - B/(W)						
	2018 (A)	2019 (B)	2019 (P)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2019 (B) vs. 2018 (A)	2019 (P) vs. 2019 (B)	2020 (B) vs. 2019 (P)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)
T1. Transaction Count															
Bellevue	16,118	22,800	21,000	23,100	25,410	27,951	30,746	33,821	6,682	(1,800)	2,100	2,310	2,541	2,795	3,075
Bremerton	571	1,568	500	600	720	864	1,037	1,244	997	(1,068)	100	120	144	173	207
Everett	5,062	6,937	8,000	8,800	9,680	10,648	11,713	12,884	1,875	1,063	800	880	968	1,065	1,171
Lake Forest Park	426	1,260	650	780	936	1,123	1,348	1,617	834	(610)	130	156	187	225	270
Renton	-	1,541	5,000	7,000	8,400	10,080	12,096	14,515	1,541	3,459	2,000	1,400	1,680	2,016	2,419
Seattle	29,932	40,475	51,000	68,850	92,948	125,479	125,479	125,479	10,543	10,525	17,850	24,098	32,532	-	-
Shoreline	1	1,890	450	540	648	778	933	1,120	1,889	(1,440)	90	108	130	156	187
Tacoma	13,649	20,000	20,000	22,000	24,200	26,620	29,282	32,210	6,351	-	2,000	2,200	2,420	2,662	2,928
Total	65,759	96,471	106,600	131,670	162,942	203,543	212,634	222,891	30,712	10,129	25,070	31,272	40,601	9,091	10,257

	All Years	User & Transaction Fees								Actual (A), Projection (P), Budget (B)						
	% of $0 Filers	2018 (A)	2019 (B)	2019 (P)	2020 (B)	2021 (B)	2022 (B)	2023 (B)	2024 (B)	2019 (B) vs. 2018 (A)	2019 (P) vs. 2019 (B)	2020 (B) vs. 2019 (P)	2021 (B) vs. 2020 (B)	2022 (B) vs. 2021 (B)	2023 (B) vs. 2022 (B)	2024 (B) vs. 2023 (B)
T1. User Fee Revenue																
Bellevue	25%	$ 52,043	$ 77,520	$ 63,000	$ 69,300	$ 76,230	$ 83,853	$ 92,238	$ 101,462	$ 25,477	$ (14,520)	$ 6,300	$ 6,930	$ 7,623	$ 8,385	$ 9,224
Bremerton	25%	$ -	$ 5,331	$ 1,500	$ 1,800	$ 2,160	$ 2,592	$ 3,110	$ 3,732	$ 5,331	$ (3,831)	$ 300	$ 360	$ 432	$ 518	$ 622
Everett	25%	$ 16,345	$ 23,586	$ 24,000	$ 26,400	$ 29,040	$ 31,944	$ 35,138	$ 38,652	$ 7,241	$ 414	$ 2,400	$ 2,640	$ 2,904	$ 3,194	$ 3,514
Lake Forest Park	25%	$ 1,376	$ 4,284	$ 1,950	$ 2,340	$ 2,808	$ 3,370	$ 4,044	$ 4,852	$ 2,908	$ (2,334)	$ 390	$ 468	$ 562	$ 674	$ 809
Renton	25%	$ 1,844	$ 5,239	$ 15,000	$ 21,000	$ 25,200	$ 30,240	$ 36,288	$ 43,546	$ 3,396	$ 9,761	$ 6,000	$ 4,200	$ 5,040	$ 6,048	$ 7,258
Seattle	25%	$ 96,647	$ 137,615	$ 153,000	$ 206,550	$ 278,843	$ 376,437	$ 376,437	$ 376,437	$ 40,968	$ 15,385	$ 53,550	$ 72,293	$ 97,595	$ -	$ -
Shoreline	25%	$ 3	$ 6,426	$ 1,350	$ 1,620	$ 1,944	$ 2,333	$ 2,799	$ 3,359	$ 6,423	$ (5,076)	$ 270	$ 324	$ 389	$ 467	$ 560
Tacoma	25%	$ 44,071	$ 68,000	$ 60,000	$ 66,000	$ 72,600	$ 79,860	$ 87,846	$ 96,631	$ 23,929	$ (8,000)	$ 6,000	$ 6,600	$ 7,260	$ 7,986	$ 8,785
Total		$ 212,329	$ 328,001	$ 319,800	$ 395,010	$ 488,825	$ 610,629	$ 637,901	$ 668,672	$ 115,672	$ (8,201)	$ 75,210	$ 93,815	$ 121,804	$ 27,273	$ 30,771
User Fee Expenses																
Bellevue	0%	$ 23,123	$ 34,200	$ 31,500	$ 36,960	$ 40,656	$ 44,722	$ 49,194	$ 54,113	$ (11,077)	$ 2,700	$ (5,460)	$ (3,696)	$ (4,066)	$ (4,472)	$ (4,919)
Bremerton	0%	$ -	$ 2,352	$ 750	$ 960	$ 1,152	$ 1,382	$ 1,659	$ 1,991	$ (2,352)	$ 1,602	$ (210)	$ (192)	$ (230)	$ (276)	$ (332)
Everett	0%	$ 7,262	$ 10,406	$ 12,000	$ 14,080	$ 15,488	$ 17,037	$ 18,740	$ 20,615	$ (3,143)	$ (1,595)	$ (2,080)	$ (1,408)	$ (1,549)	$ (1,704)	$ (1,874)
Lake Forest Park	0%	$ 611	$ 1,890	$ 975	$ 1,248	$ 1,498	$ 1,797	$ 2,157	$ 2,588	$ (1,279)	$ 915	$ (273)	$ (250)	$ (300)	$ (359)	$ (431)
Renton	0%	$ 819	$ 2,312	$ 7,500	$ 11,200	$ 13,440	$ 16,128	$ 19,354	$ 23,224	$ (1,492)	$ (5,189)	$ (3,700)	$ (2,240)	$ (2,688)	$ (3,226)	$ (3,871)
Seattle	0%	$ 42,941	$ 60,713	$ 76,500	$ 110,160	$ 148,716	$ 200,767	$ 200,767	$ 200,767	$ (17,771)	$ (15,788)	$ (33,660)	$ (38,556)	$ (52,051)	$ -	$ -
Shoreline	0%	$ 1	$ 2,835	$ 675	$ 864	$ 1,037	$ 1,244	$ 1,493	$ 1,792	$ (2,834)	$ 2,160	$ (189)	$ (173)	$ (207)	$ (249)	$ (299)
Tacoma	0%	$ 19,581	$ 30,000	$ 30,000	$ 35,200	$ 38,720	$ 42,592	$ 46,851	$ 51,536	$ (10,419)	$ -	$ (5,200)	$ (3,520)	$ (3,872)	$ (4,259)	$ (4,685)
Total		$ 94,340	$ 144,707	$ 159,900	$ 210,672	$ 260,706	$ 325,669	$ 340,214	$ 356,625	$ (50,367)	$ (15,194)	$ (50,772)	$ (50,034)	$ (64,962)	$ (14,545)	$ (16,411)

FileLocal: Monthly Business Review

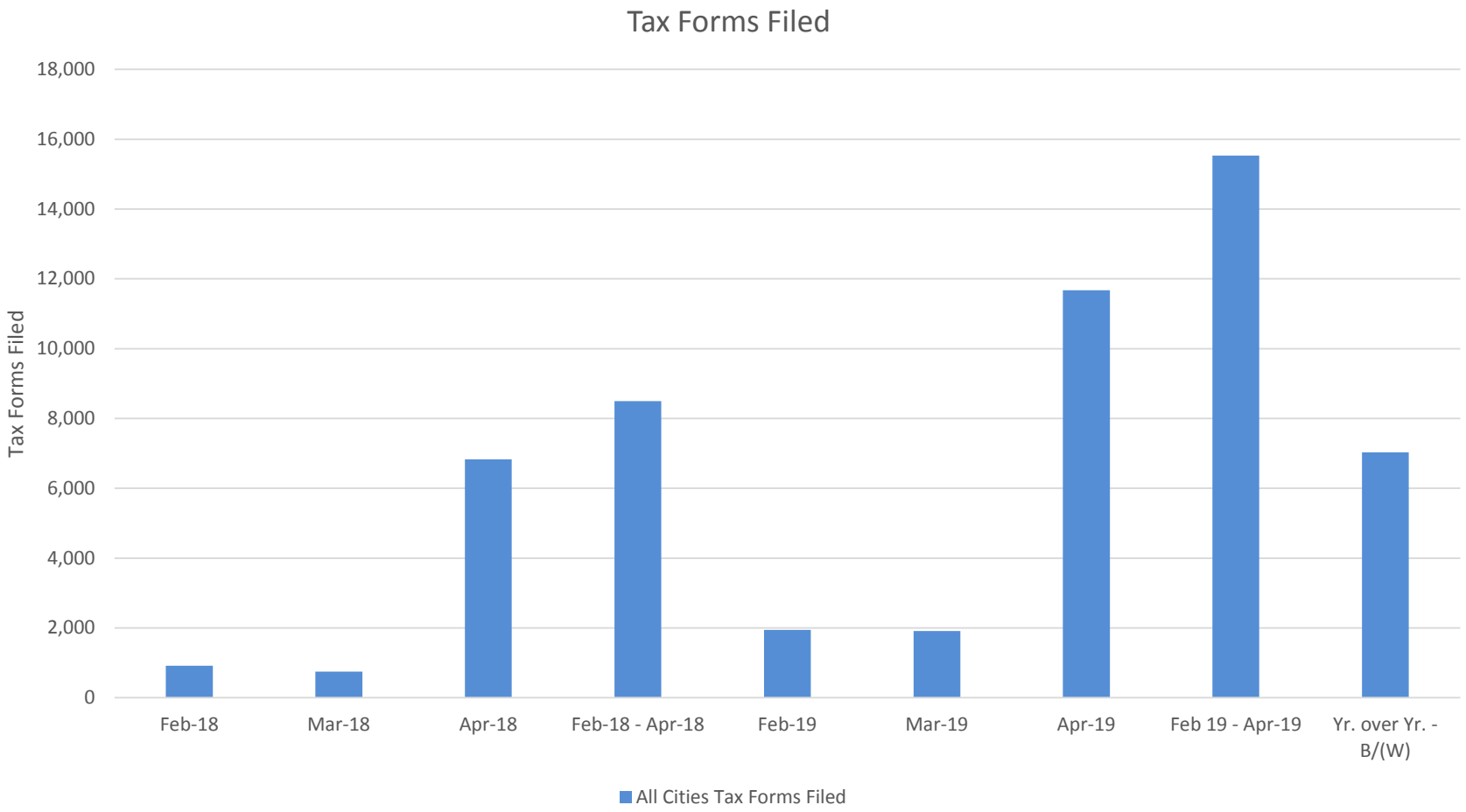
April 2019



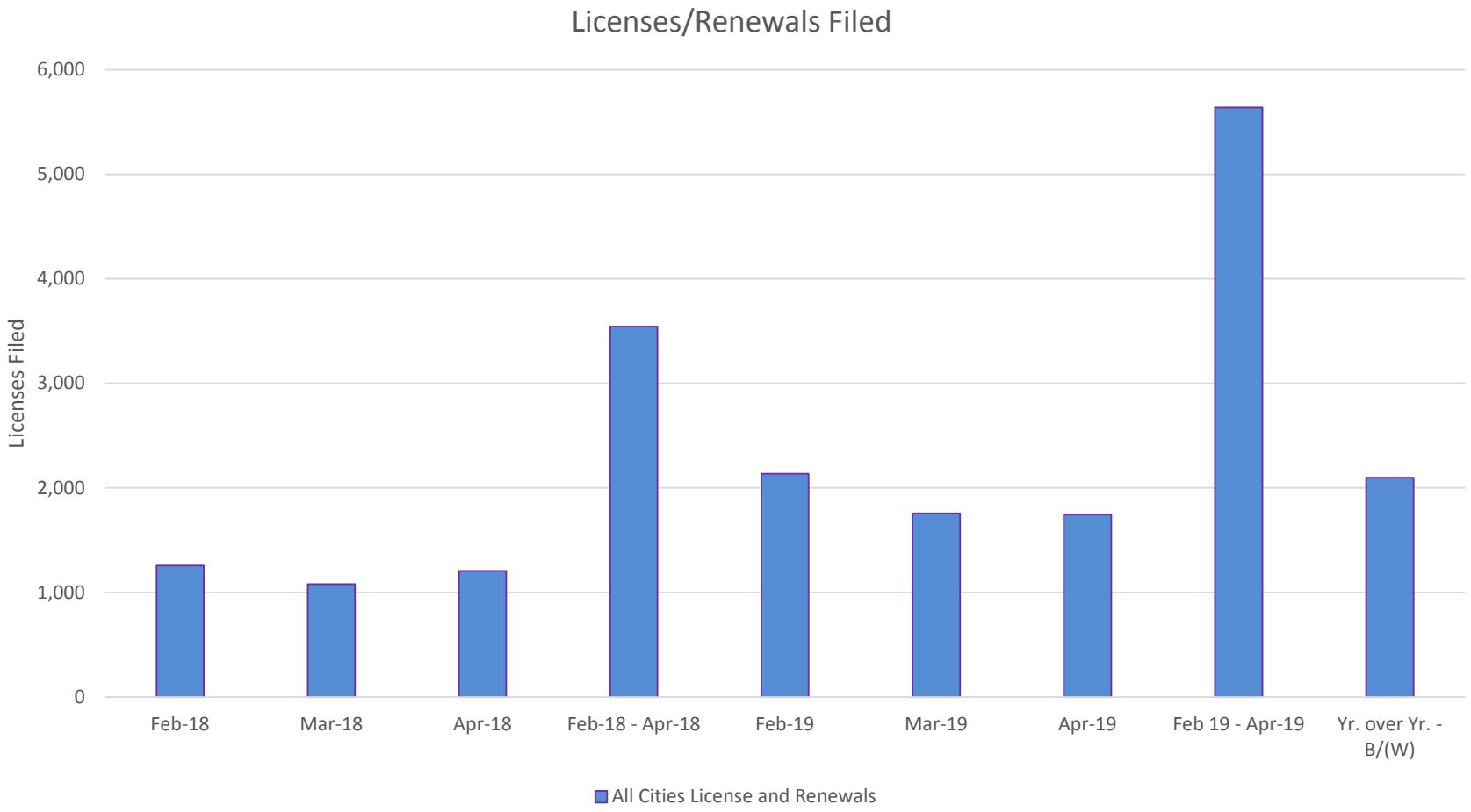
Help Desk Calls by Functional Category	Help desk calls totaled 3,744 for the three months ending April 2019. This is 13.3% of the accounts created and transactions processed which is 3.1% higher than the same three months in the prior year (10.1%). Compared to the prior year, the number of calls were up 1,650. Four categories make up the highest (80%) % of calls - account creation (21%), licenses (22%), make payments (21%) and tax help (16%). As a reminder, in April Avenu started updating help desk cases by sub categories rather than free form. The purpose of this was to get a better understanding of calls. Six sub categories make up 49% of the calls. The sub categories and their % are as follows: Login Assistance 252 (15%), Tax Form Setup 231 (13%), Select Filing Period 95 (6%), Cart Reset 94 (5%), GBL 86 (5%) and Linking Licenses 84 (5%).



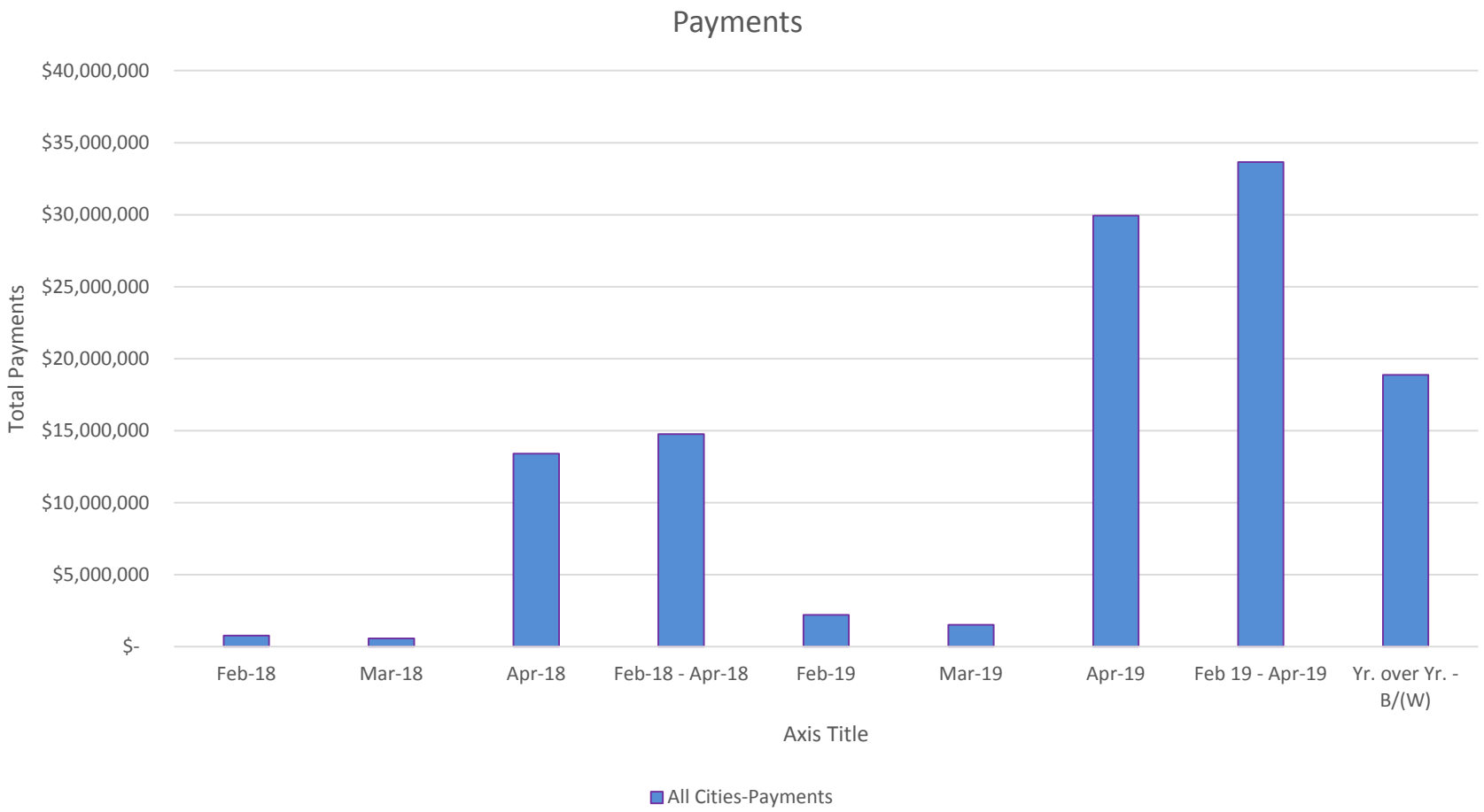
Accounts Created	Accounts created for the 3 months ended April 2019 were 7,063 which is down 1,534 accounts compared to the same 3 months in the prior year. Three of the eight cities were down with Bellevue down 1,122, Bremerton up 7, Everett up 86, Lake Forest Park up 19, Renton up 644, Seattle down 479, Shoreline up 101 and Tacoma down 790.



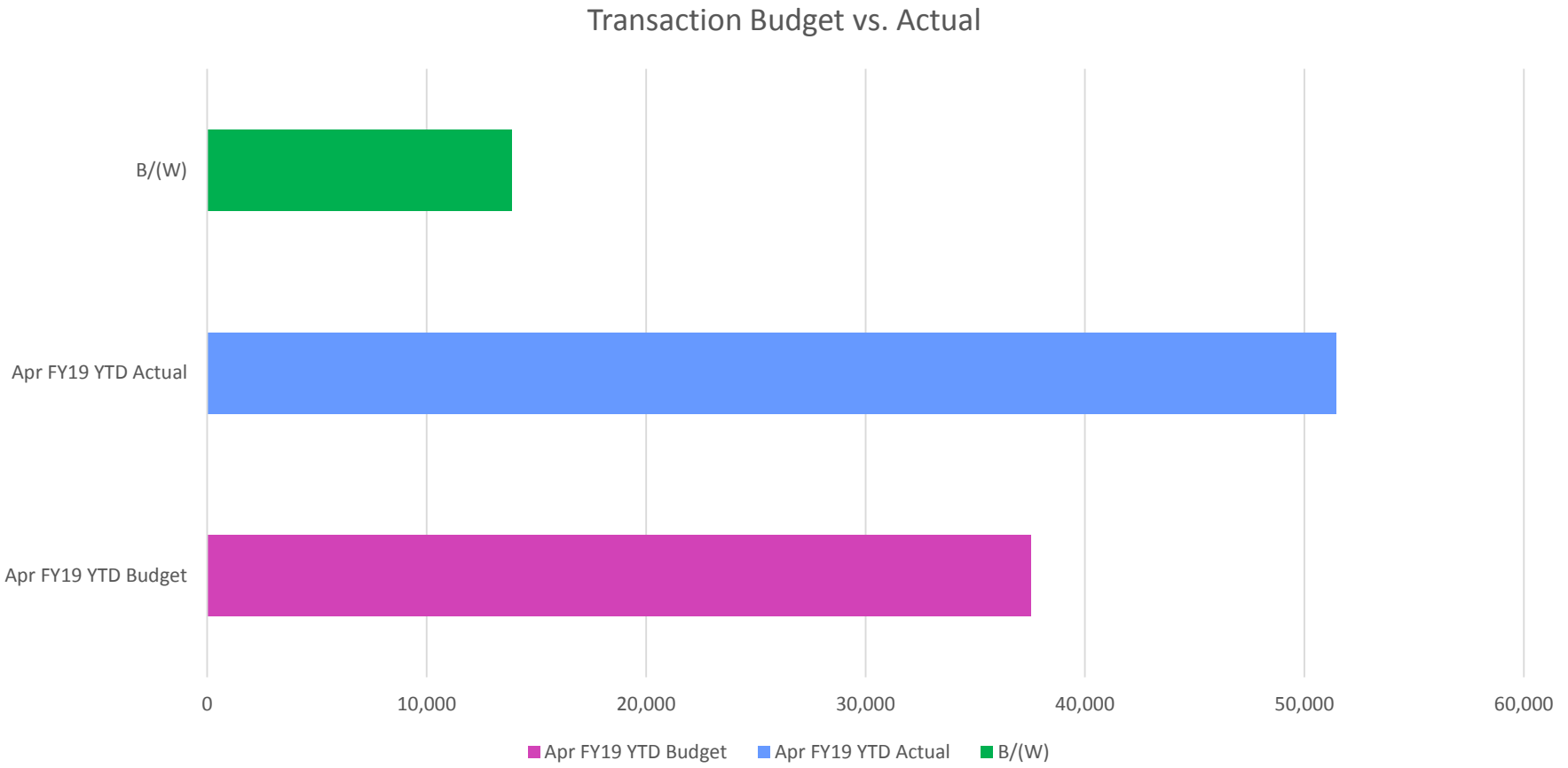
Tax Forms Filed	Tax Forms filed for the 3 months ended April 2019 were 15,530 which is up 7,033 filings compared to the same 3 months from the prior year. All eight cities were up with Bellevue up 893, Bremerton up 7, Everett up 866, Lake Forest Park up 110, Renton up 730, Seattle up 3,854, Shoreline up 8 and Tacoma up 565.



Licenses/Renewals Filed	License/Renewals created for the 3 months ended April 2019 were 5,640 which is up 2,097 filings compared to the same 3 months from the prior year. Seven of the eight cities were up with Bellevue down 247, Bremerton up 27, Everett up 343, Lake Forest Park up 35, Renton up 684, Seattle up 776, Shoreline up 222 and Tacoma up 257.



Payments Made by City	Payments made for the 3 months ended April 2019 were $33,657m which is up $18.8m compared to the same 3 months from the prior year. All eight cities were up with Bellevue up $645k, Bremerton up 6.6k, Everett up $185k, Lake Forest Park up $8.5k, Renton up $1,648.5k, Seattle up $14,950k, Shoreline up $21.2k and Tacoma up $1,420k.



Transactions YTD Budget versus YTD Actual	Transactions YTD Budget versus Actual were favorable by 13,902. Four cities were favorable and four cities were unfavorable. Bellevue was unfavorable by 530, Bremerton was unfavorable by 576, Everett was favorable by 2,230, Lake Forest Park was unfavorable by 103, Renton was favorable by 3,264, Seattle was favorable by 8,966, Shoreline was unfavorable by 419 and Tacoma was favorable by 1,070.

User Account Sign-Up Metrics

Description	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19
Users that completed email validation	1,406	2,352	2,811	4,428	8,411	2,080	1,985	2,086
% of users that completed email validation	96%	95%	94%	91%	90%	89%	95%	97%
Users that completed email validation and assigned a license	823	1,515	1,358	2,205	5,468	1,412	1,325	1,471
% of users that completed email validation and assigned a license	59%	64%	48%	50%	65%	68%	67%	71%
Filed a Tax Return for the First Time	426	890	557	945	3,550	731	682	855

Seattle Import Account Sign-Up Metrics

Description	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19
Seattle Import Started	61	298	216	665	2,315	353	180	314
Seattle Import Completed	38	259	185	615	2,155	329	166	297
Seattle - % that started and completed import	62%	87%	86%	92%	93%	93%	92%	95%

Washington Multi-City Business Licenses and Tax Portal Agency

---

Financial Statements for the Year Ended December 31, 2018

ACCOUNTANT'S COMPILATION REPORT

Washington Multi-City Business Licenses and Tax Portal Agency
Seattle, Washington

Management is responsible for the accompanying financial statements of Washington Multi-City Business Licenses and Tax Portal Agency (a public agency formed as a nonprofit corporation), which comprise the statement of net position as of December 31, 2018, and the related statements of revenues, expenses and changes in fund net position and of cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1 through 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to Washington Multi-City Business Licenses and Tax Portal Agency.

Seattle, Washington
March 27, 2019

200 W Mercer Street, Suite E208
Seattle, Washington 98119
(206) 282-3720 [main]
(206) 282-3949 [fax]
www.francis-company.com

WASHINGTON MULTI-CITY BUSINESS LICENSES AND TAX PORTAL AGENCY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2018

TABLE OF CONTENTS Page

MANAGEMENT'S DISCUSSION AND ANALYSIS	1
STATEMENT OF NET POSITION	4
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION	5
STATEMENT OF CASH FLOWS	6
NOTES TO FINANCIAL STATEMENTS	7

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis (MD&A) presents a narrative overview and analysis of the financial activities of the Washington Multi-City Business Licenses and Tax Portal Agency (FileLocal) for the fiscal year ended December 31, 2018. As this information is presented in summary form, it should be read in conjunction with the financial statements and footnotes as a whole.

FileLocal is a public agency formed as a nonprofit corporation on March 1, 2014 as authorized by the state Interlocal Cooperation Act (Ch. 39.34.RCW) and Chapter 24.06 RCW. FileLocal's primary purpose is to offer a web-based service that will make it easier for businesses to obtain business licenses and pay local licenses and taxes to its member cities. In 2014, the cities of Bellevue, Everett, Seattle and Tacoma came together to form FileLocal. The four founding cities are the "Principals" and have representation on the Executive Board which governs FileLocal. Additional Washington cities may apply to join FileLocal, either as a principal or as a subscriber. Principals have voting rights on the Executive Board; Subscribers have nonvoting representation on the Executive Board. In 2017, City of Lake Forest Park joined FileLocal as a principal member. In 2018, City of Renton joined Filelocal as a principal member while cities of Shoreline and Bremerton joined FileLocal as subscribers. FileLocal is treated as a quasi-government entity and prepares its annual financial statements in accordance with the Governmental Accounting Standards.

Financial Highlights

- In 2018, eight cities contributed a total of $853,818 to Filelocal.
- As of December 31, 2018, FileLocal reported a total net position of $450,921, all of which was unrestricted.

Overview of the Financial Statements

FileLocal is considered a stand-alone enterprise fund, and the financial statements are presented using the economic resource measurement focus and accrual basis of accounting. Under this method, revenues are recorded when earned, and expenses are recognized in the period in which they are incurred.

The Statement of Net Position presents information about all of FileLocal's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as net position. When net position is compared for several years, increases and decreases may serve as a useful indicator of whether FileLocal's financial position is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Fund Net Position presents information on how FileLocal's net position changed during the year. All changes in net position are reported as soon as the event occurs, regardless of the timing of related cash flows.

The Statement of Cash Flows presents information on FileLocal's cash receipts, cash payments, and changes in cash during the year.

The basic financial statements can be found following this MD&A.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. Notes to the financial statements can be found following the basic financial statements.

Financial Analysis

Condensed Statement of Net Position

	2018	2017
Other assets	$ 651,584	$ 524,309
Total assets	651,584	524,309
Deferred outflows of resources	-	-
Other liabilities	200,663	128,810
Total liabilities	200,663	128,810
Deferred inflows of resources	-	-
Unrestricted	450,921	395,499
Total net position	$ 450,921	$ 395,499

The Statement of Net Position represents assets, liabilities and net position. The other assets were $651,584 at December 31, 2018, increased by $127,275, primarily due to the increase in cash from revenue generated during the year. The amount of net position is the total assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources and over time may serve as a useful indicator of FileLocal's financial position. The total net position was $450,921, which was an increase of $55,421 from the previous year. The increase in net position reflects FileLocal's ability to meet current and future obligations in the course of its activities.

Condensed Statement of Revenues, Expenses and Changes in Fund Net Position

	2018	2017
User fees	$ 212,329	$ 87,615
Reimbursable costs	853,818	742,037
Total revenue	1,066,147	829,652
Technology costs	480,057	307,642
Contract labor costs	353,961	318,796
Transaction fees	94,340	39,099
Accounting fees	36,431	29,794
Capital recovery payment	21,000	12,000
Insurance	5,188	5,195
Legal fees	12,170	12,826
Other operating costs	7,578	16,955
Total expenses	1,010,725	742,307
Change in net position	55,422	87,345
Ending net position	$ 450,921	$ 395,499

Filelocal was launched in service in July 2015 and the user fees for 2018 were $212,329. The 142% increase in user fees demonstrates the improved stability of the business resulting from both the growth of the existing member cities and the addition of new member cities joining FileLocal. In 2018, cities of Shoreline, Renton and Bremerton jointed FileLocal as members and the member cities increased to 8. Filelocal received $853,818 of cost reimbursement from the eight member cities in 2018. Total expenditures increased $268,419, primarily due to an increase in technology costs of $172,415 and transaction costs of $55,241. These costs were related to the increase in user fees. The change in the total net position resulted from revenues exceeding expenses. The overall financial position of FileLocal has improved in 2018 and indicated its ability to meet its ongoing obligations.

Request for Information

This financial report is designed to provide a general overview of FileLocal's finances for all those with an interest in FileLocal's finances. Questions concerning any information provided in this report should be addressed to: FileLocal, 700 Fifth Avenue, Suite 4350 PO Box 94669, Seattle, Washington 98124-4669.

WASHINGTON MULTI-CITY BUSINESS LICENSES AND TAX PORTAL AGENCY
STATEMENT OF NET POSITION
DECEMBER 31, 2018

ASSETS		
CURRENT ASSETS		
Cash	$	587,021
Accounts receivable		46,706
Billable to Cities		17,237
Prepaid		620
Total current assets		651,584
TOTAL ASSETS	**$**	**651,584**
DEFERRED OUTFLOWS OF RESOURCES		**-**
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$	193,163
Accrued liabilities		7,500
Total current liabilities		200,663
TOTAL LIABILITIES		**200,663**
DEFERRED INFLOWS OF RESOURCES		**-**
NET POSITION		
Unrestricted	$	450,921
TOTAL NET POSITION	**$**	**450,921**

The notes to financial statements are an integral part of this statement.

WASHINGTON MULTI-CITY BUSINESS LICENSES AND TAX PORTAL AGENCY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018

OPERATING REVENUES		
User fees	$	212,329
Total operating revenues		212,329
OPERATING EXPENSES		
Technology costs		480,057
Contract labor costs		353,961
Transaction fees		94,340
Accounting fees		36,431
Capital recovery payment		21,000
Insurance		5,188
Legal fees		12,170
Other operating costs		7,578
Total operating expenses		1,010,725
Operating (loss)		(798,396)
NON - OPERATING REVENUES (EXPENSES)		
Reimbursable costs		853,818
Total non-operating revenues (expenses)		853,818
INCREASE IN NET POSITION		**55,422**
NET POSITION - BEGINNING OF YEAR		395,499
NET POSITION - ENDING OF YEAR	**$**	**450,921**

The notes to financial statements are an integral part of this statement.

WASHINGTON MULTI-CITY BUSINESS LICENSES AND TAX PORTAL AGENCY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES		
Payments to suppliers	$	(961,065)
User fees		179,694
Net cash (used) by operating activities		(781,371)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITES		
Reimbursable costs		853,818
Net cash provided by non-capital financing activities		853,818
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net cash provided by capital and related financing activities		-
CASH FLOWS FROM INVESTING ACTITIVITES		
Net cash provided by investing activities		-
NET INCREASE IN CASH		72,447
CASH, BEGINNING OF THE YEAR		514,574
CASH, END OF THE YEAR	$	587,021
Reconciliation of Operating Loss to Net Cash Flows Provided (Used) By Operating Activities		
Operating loss	$	(798,396)
Adjustments to reconcile operating (loss) to net cash provided (used) by operating activities:		
Changes in assets and liabilities		
(Increase) in receivable		(32,635)
(Increase) in billable to cities		(22,503)
Decrease in prepaid		310
Increase in accounts payable		64,353
Increase in accrued liabilities		7,500
Net cash (used) by operating activities	$	(781,371)

The notes to financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Washington Multi-City Business Licenses and Tax Portal Agency (FileLocal) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

Reporting Entity

As authorized under the state InterLocal Cooperation Act (Ch.39.34.RCW) and Chapter 24.06 RCW, the Washington Multi-City Business and Tax Portal Agency (FileLocal) was established on March 1, 2014 and began offering its services to businesses in July 2015. FileLocal is an instrumentality of its member cities, formed to carry out exclusively governmental activities to offer a web-based service that will make it easier for businesses to obtain business licenses and pay local licenses and taxes to its member cities. There are four founding cities: Bellevue, Everett, Seattle, and Tacoma. In 2017, City of Lake Forest Park joined FileLocal as the fifth founding city. In 2018, cities of Shoreline, Renton and Bremerton jointed FileLocal as members. During 2018, the Executive Board from the five founding cities was the primary governing body of FileLocal. FileLocal did not have any component units as of December 31, 2018.

Basis of Accounting and Reporting

FileLocal is considered a single enterprise fund which is accounted for on an economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources associated with its activities are included on the statement of net position. Net position is reported in three components: 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Statement of revenues, expenses, and fund net position presents increases (revenues and gains) and decreases (expenses and losses) in net position. FileLocal discloses changes in cash flows by a separate statement that presents its operating, noncapital financing, capital and related financing, and investing activities.

FileLocal uses the full accrual basis of accounting where revenues are recognized when earned and expenses are recognized when incurred.

FileLocal distinguishes between operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services in connection with the FileLocal's principal ongoing operations. The operating expenses include contract labor cost, professional fees, office supplies and other operating expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In June 2015, GASB issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This statement establishes new accounting and financial reporting requirements for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to other postemployment benefits (OPEB). This statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. The new standard is effective for fiscal years beginning after June 15, 2017. FileLocal considered this new GASB standard and determined it was not applicable to FileLocal.

In June 2015, the GASB issued Statement No. 76, *Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.* The Statement establishes the hierarchy of GAAP for state and local governments. The Statement reduces the GAAP hierarchy from four to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature for situations when GAAP does not specify accounting treatment for a transaction or event. The FileLocal has implemented this new GASB.

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*, which requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements, and (2) those that are entered into by other governments that reduce the reporting government's tax revenues. FileLocal considered this new GASB standard and determined it was not applicable to FileLocal.

GASB Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*. GASB statement No. 80 amends the blending requirements for the financial statement presentation of component unites incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. FileLocal considered this new GASB standard and determined it was not applicable to FileLocal.

GASB Statement No. 81, Irrevocable Split-Interest Agreements establishes recognition and measurement requirements for irrevocable split-interest agreements. FileLocal considered this new GASB standard and determined it was not applicable to FileLocal.

In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*, which requires the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements (Continued)
FileLocal considered this new GASB standard and determined it was not applicable to FileLocal.

GASB Statement No. 83, Certain Asset Retirement Obligation. This new GASB statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. It requires that recognition occur when the liability is both incur and reasonably estimable. It is effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. FileLocal is currently evaluating of the impact of this new GASB statement.

GASB Statement No. 84, Fiduciary Activities. This new GASB statement establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. It is effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. FieLocal is currently evaluating of the impact of this new GASB statement.

In March 2017, GASB issued Statement No. 85, Omnibus 2017, to address various practice issues identified during the implementation and application of certain GASB statements. This Statement addresses a variety of topics including timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus; recognizing on-behalf payments for pensions or OPEB in employer financial statements; presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB; classifying employer-paid member contributions for OPEB; simplifying certain aspects of the alternative measurement method for OPEB; and accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans. The new standard is effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. FieLocal is currently evaluating of the impact of this new GASB statement.

GASB Statement No. 86, Certain Debt Extinguishment Issue. This new GASB statement provides guidance for transactions in which cash and other monetary assets acquired with only existing resources other than the proceeds of refunding deb are place in an irrevocable trust for the sole purpose of extinguishing debt. This statement also improves accounting and reporting for prepaid insurance on debt that is extinguished. It is effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. This new GASB statement was considered by FileLocal and determined it was not applicable.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements (Continued)

GASB Statement No. 87, Leases. This new GASB statement establishes a single model for lease accounting based on the foundational principal that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. It is effective for reporting periods beginning after December 15, 2019. FileLocal is currently evaluating the impact of this new GASB statement.

GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. This statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. It is effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. FileLocal is currently evaluating of the impact of this new GASB statement.

GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period. This new GASB statement establishes accounting requirements for interest cost incurred before the end of a construction period. It is effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. FileLocal is currently evaluating of the impact of this new GASB statement.

GASB Statement No. 90, Majority Equity Interests – an amendment of GASB Statements No. 14 and No.61. This new GASB statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meet the definition of an investment should be measured using the equity method at fair value. It is effective for reporting beginning after December 15, 2018. Earlier application is encouraged. FileLocal is currently evaluating of the impact of this new GASB statement.

Budgetary Information

Annual budget is adopted by FileLocal on the accrual basis of accounting. Any revisions that alter the total budgeted expenses that would require modifications on reimbursable costs from member cities must be approved by the Executive Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 3 - CASH

FileLocal has a deposit account at Wells Fargo, which is covered by Federal Deposit Insurance (FDIC). Over time, the deposit amount may exceed the deposit insurance limit. FileLocal has not experienced any losses.

NOTE 4 - ACCOUNTS RECEIVABLE

Customer accounts receivable consist of amounts owned from individuals or organizations for tax portal services, including amounts paid but in transit from merchant service companies.

NOTE 5 - RISK MANAGEMENT

FileLocal is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, natural disasters, etc.

Filelocal is a member of the Washington Cities Insurance Authority (WCIA) and manages the risks through its participation in a risk pool provided by WCIA.

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has approximately 161 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are $4 million per occurrence self-insured layer, and $16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are $20 million per occurrence subject to aggregate sub-limits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to $750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

NOTE 5 - RISK MANAGEMENT (CONTINUED)

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

NOTE 6 - RELATED PARTY

During 2018, FileLocal had 8 member cities and each city was required to reimburse operating costs in excess of user fees received, based on the methodologies defined in the Inter-local Government Agreement. A total contribution of $853,818 was made by these member cities in 2018.

City of Seattle provided labor and technology services to Filelocal and these costs were billed to FileLocal for reimbursement. During 2018, City of Seattle charged total contract labor cost and technology services of $353,961 to FileLocal. An outstanding balance of $114,864 was payable to City of Seattle as of December 31, 2018, which is reported as accounts payable in the accompanying statement of fund position.

State Audit

May 2019

Audit Overview and Timing

Audit Scope

State Auditors Office has identified the following areas for audit.

- Open Public Meeting Act - Passed
- Financial condition and fiscal sustainability - Passed
- Third-party cash receipting – Passed

Timeline

- May 2, 2019 – Exit Document Submitted

Exit Document: Washington Multi-City Business License and Tax Portal Agency

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independence and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this document is to share the results of your audit and our draft reporting.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2014 through December 31, 2017 - see draft report.

Audit Highlights

- We would like to thank Yingying Chen, Senior Manager at Francis and Company, for her cooperation and timely response to our requests during the audit.
- We noted that FileLocal has a pro-active attitude over accountability and controls.
- We would like to commend the Agency for not having any audit recommendations given this is the Agency's first audit.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: https://portal.sao.wa.gov/SAOPortal/

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be $8,100 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in Fall 2021 and will cover the following general areas:

- Accountability for Public Resources

The estimated cost for the next audit based on current rates is $8,100 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are $750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal single audit requirements. Federal awards can include grants, loans, and non-cash assistance such as equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center is a resource for local governments that want to solve problems, innovate, and improve the value of their services to citizens. The Center is available by phone, online, or in person to offer assistance, programs, and tools – at no additional charge. You can contact the Center for more information at center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Kelly Collins, CPA, Director of Local Audit, (360) 902-0091, Kelly.Collins@sao.wa.gov

Mark Rapozo, CPA, Assistant Director of Local Audit, (360) 902-0471 Mark.Rapozo@sao.wa.gov

Joe Simmons, CPA, Program Manager, (206) 615-0557, Joseph.Simmons@sao.wa.gov

Sherry Chang, Assistant Audit Manager, (206) 263-2691, Sherry.Chang@sao.wa.gov

Maddie Frost-Shaffer, Audit Lead, (206) 263-2690, Madeleine.Frost-Shaffer@sao.wa.gov

Americans With Disabilities Act (ADA) Audit Update

May 2019

- **May 2019**
  - Q1’19 Release updated to ensure all instances of the alternative text for image links is informative. This audit finding was closed.
  - Q2’19 release ADA development work – on target for Q2’19 release.

Vendo	Description	Media Type	Occurrence Rate	Severity	Noticeability	Tractability	Priority	Release	Release	Projected Release
Avenue	Provide alternative text for images	Images	4%	10	10	2	9.1	1	Q2'19	Q2'19
Kubra	Ensure images provide informative alternative text	Images	4%	10	7	1	8.5	1	Q2'19	Q2'19
Avenue	Ensure color is not the sole means of indicating error messages	Color and Contrast	42%	10	6	5	7.5	1	Q2'19	Q2'19
Avenue	Ensure a valid skip link target is present and is located appropriately	Navigation	50%	8	5	4	6.7	1	Q2'19	Q2'19

Adoption Metrics

May 2019

Adoption Metrics

- New License applications
- License Renewals
- Forms with Payment
- Forms with Zero Liability

New Cities Update

May 2019

Prospects

City	Launch	Type	Notes
Kent	2020.2	Principal	City is in the process of developing a backend system of record (SOR). They originally believed this would be completed by Q3'19 but this work has been delayed and they are now targeting Q2'2020. Agency/City are meeting regularly to finalize the submission process.
Des Moines	~2020.1	TBD	City is in the process of finalizing the FIT Analysis. Once this is complete, all issues will be worked through either city legislation or programmatically. City is in the process of assessing Access/SQL as the back end SOR. A number of other cities are also interested in this solution.
Burien	~2020.1	TBD	Agency is meeting with Burien Finance Team during the week of 5-6-19. The purpose of this meeting is to provide a demo for the city and also to discuss next steps on joining the Agency.
Issaquah	~2020.2	Principal	City is in the process of selecting a backend SOR. City/Agency are meeting frequently to determine status.
Snoqualmie	~2020.2	Principal	City is in the process of selecting a backend SOR. City/Agency are meeting frequently to determine status.

Filelocal
Vendor List
May 2, 2019

Status	Vendor
Active	Association of Washington Cities
Active	City of Seattle Capital Recovery
Active	City of Seattle Tax & License
Active	City of Seattle Treasury Dept
Active	City of Tacoma Tax & License
Active	e.Gov Systems
Active	Francis & Company
Active	Keeney's
Active	Kenyon Disend
Active	Kevin Fitzpatrick
Active	Kubra
Active	Level Access
Active	Leviathan
Active	Secretary of State
Active	Washington cities insurance authority
Active	Washington State Auditor's Office
Active	Wendy Thomaston
Active	Wells Fargo

Filelocal
Vendor List
May 2, 2019

Status	Vendor
Inactive	Ad Specialties & Promotions
Inactive	Associated Recreational Council
Inactive	Bellevue Vendor
Inactive	Blue Soda Promo
Inactive	City of Bremerton Tax & License
Inactive	City of Everett Tax & License
Inactive	City of Seattle Tax & License
Inactive	City of Tacoma Tax & License
Inactive	Department of Information Technology
Inactive	Dynamic Language
Inactive	Everett Vendor
Inactive	Foster Pepper
Inactive	Getty Images
Inactive	Greg Kauper
Inactive	Ingallina's Box Lunch
Inactive	Jamie Carnell
Inactive	Laurie McVay
Inactive	Level Access
Inactive	Overnight Printing & Graphics
Inactive	Performance Dimensions Group
Inactive	Seattle Dept of Information Tech
Inactive	Seattle Finance and Adm
Inactive	Secretary of State
Inactive	State of Washington-Consolidated Tech
Inactive	Tacoma Vendor
Inactive	Vision Municipal Solutions
Inactive	WAPRO
Inactive	Washington Finance Officers Association
Inactive	WFOA Conference