

What: Board of Directors Meeting
Date & Time: Thursday, February 4, 2021; 2:00-4:00 p.m. (PT)
Call in Number: Zoom Invite Below
Location: Webinar/Teleconference

To register for the meeting, please email info@wavaccine.org at least 24 hours before the meeting.

Notice: The meeting may be recorded for the benefit of the minute-taker. The WVA intends to delete the recording after the minutes are approved.

Agenda for Board of Directors Meeting

Approx. Time	Page		Topic/ Anticipated Action (Votes are in Red)	Presented by:
2:00-2:10 p.m.			1. Welcome & Introductions a. Notification of Recording	J. Zell
2:10-2:15 p.m.	2 3-6	* *	2. Consent Calendar Items Proposed Form of Votes (Votes to Approve Minutes) a. Board Meeting Minutes (November 5, 2020)	C. Murphy
2:15-2:25 p.m.	7-24	*	3. Financial Update a. Investment Report b. Financials i. Assessment Collections ii. Budget Process	P. Miller/ J. Zell
2:25-2:50 p.m.			4. DOH Updates	M. Roberts/DOH Staff
2:50-3:15 p.m.	25-26 27-47 48	* * *	5. ED Updates a. Operational Summary b. 2021 Goals i. Vote to Approve 2021 Goals c. Plan of Operation Changes d. Public Comment Protocol i. Vote to Approve Public Comment Protocol	J. Zell A. Redman/J. Zell
3:15-3:20 p.m.			6. Public Comment (if time permits)	C. Murphy
3:20-4:00 p.m.			7. Executive Session (public excluded) a. Compliance Actions b. Performance Award Matter (<i>Only Board/ED/Counsel</i>) c. ED Performance Evaluation	J. Zell/ P. Miller C. Murphy/J. Zell
*Indicates agenda item attached Red text indicates an action item				

**WVA Meeting of the Board of Directors
February 4, 2021
Proposed Form of Votes**

The following are suggested forms of votes only. They are intended to be an aid to facilitate work by individual directors. All Board policy and the final form of votes is exclusively the province of the Board acting collectively as the Board of Directors.

Items under Agenda Section 2:

VOTED:

To approve the minutes of the November 5, 2020 Board Meeting.

[To approve the minutes of the November 5, 2020 Board Meeting with the changes suggested at the meeting.]

Items under Agenda Section 5:

VOTED:

To approve the 2021 WVA Goals.

[To approve the 2021 WVA Goals with the changes suggested at the meeting.]

VOTED:

To approve the Public Comment Protocol as proposed.

[To approve the Public Comment Protocol with the changes suggested at the meeting]

**Washington Vaccine Association
Board of Directors Meeting
November 5, 2020; 2:00-4:00 p.m. (PST)**

I. Attendance. Due to COVID-19 and the Governor's Emergency Order, this meeting was conducted solely by webinar. Participating in all or part of the meeting were the following individuals:

Directors

Chad Murphy, PharmD, Chair, Premera
Patricia Auerbach, MD, MBA, FACP, Treasurer,
UnitedHealthcare
John Dunn, MD, MPH, Kaiser Permanente
Cathy Falanga, Aetna Life Insurance Company
Jason Farber, Esq., Davis Wright Tremaine LLP
Beth Harvey, MD,
Steve Lam, PharmD, Regence BlueShield
Washington
Ed Marcuse, MD, Emeritus Professor of
Pediatrics, University of Washington
Randy Parker, Carpenters Trusts of Western
Washington
Michele Roberts, MPH, MCHES,
Washington Department of Health
Helen Chea, MD

WVA

Julia G. Zell, MA., Esq., Executive Director
Helms & Company, Inc.
Patrick Miller, MPH, WVA, Administrative Director
Lisa White, MS, JD, Customer and Financial Support
Specialist
Leslie Walker, CPA, Mason+Rich, PA
Others
Anne Redman, Esq., Perkins Coie LLP
Mary Fliss, Washington Health Care Authority
SheAnne Allen, Washington Department of Health
Hailey Sly, Washington Department of Health
Janel Jorgenson, Washington Department of Health
Hannah Febach, Washington Department of Health

II. Welcome and Introductions

The meeting was called to order at 2 pm. Ms. Zell stated that the meeting was being recorded for the purposes of minutes taking. Mr. Miller conducted a roll call.

III. Summary of Actions Taken and/or Recommended

Actions Taken / Votes Adopted:

1. To approve the minutes of the June 25, 2020 Board Meeting.
2. To approve the minutes of the September 17, 2020 Finance Committee Meeting.
3. To confirm Dr. Chea as a Board Member whose term expires in 2022 pursuant to RCW 70.290.030 (3)(c).
4. To approve the 2020 WVA officer and committee chairs listed as presented to the Board at the meeting.
5. To approve the individuals listed to serve on the WVA's Finance, Operations, and Vaccine Committee as presented to the Board at the meeting.
6. To reappoint Chad Murphy and a WVA Board member pursuant to RCW 70.290.030 (3)(a) whose term expires in 2023.
7. To ratify the action of the Finance Committee in adopting and authorizing publication of the 2019/20 Financial Statements and independent auditor's report.
8. To approve the 2019-20 WVA Annual Report as presented to the Board.

IV. Consent Calendar Items

Chairman Murphy asked for a motion to approve the minutes. Dr. Harvey asked that the name of her practice be corrected for the record.

Upon motion duly made and seconded, it was unanimously

72 **VOTED:** To approve the minutes of the June 25, 2020 Board Meeting.

73
74 **VOTED:** To approve the minutes of the September 17, 2020 Finance Committee Meeting.

75
76 The Board welcomed Dr. Chea as a new Board Member, for a term to begin in January. Dr. Chea introduced herself
77 and described she became familiar with the WVA as a former Medical Director with Molina Washington. She is a
78 native of Washington state and is a pediatrician who has spent the majority of her career in academia versus
79 practice. Dr. Marcuse confirmed the group's welcome of Dr. Chea and thankfulness that another pediatrician is on
80 the board.

81
82 Chairman Murphy asked for a motion to approve Dr. Chea as a Board Member. Upon motion duly made and seconded,
83 it was unanimously

84
85 **VOTED:** To confirm Dr. Chea as a Board Member whose term expires in 2022 pursuant to RCW
86 70.290.030 (3)(c).

87
88 Chairman Murphy then moved to discuss the approval of WVA officers and committee members. Ms. Zell stated
89 that the current officers and committee Members have agreed to continue in their current roles. It was unanimously

90
91 **VOTED:** To approve the 2020 WVA officer and committee chairs listed as presented to the Board
92 at the meeting.

93
94 **VOTED:** To approve the individuals listed to serve on the WVA's Finance, Operations, and
95 Vaccine Committee as presented to the Board at the meeting.

96
97 **VOTED:** To reappoint Chad Murphy and a WVA Board member pursuant to RCW 70.290.030
98 (3)(a) whose term expires in 2023.

99
100 **V. Financial Updates**

101
102 Status Update and Vote to Ratify and Publish the 2019-20 Audit & Report

103
104 Dr. Auerbach stated that the Finance Committee has reviewed the audit report and moved to have the Board
105 consider same for approval. Ms. Zell stated that there were no findings, and it was a "clean audit".

106
107 Chairman Murphy asked Mr. Miller to provide a brief overview of the audit material presented for approval to the
108 Board. Mr. Miller stated that over all the WVA is on strong financial footing with a strong cash position. The
109 Statement of Financial Position shows \$4.7M in cash and cash equivalents and \$52.2 in investments as of June 30,
110 2020.

111
112 Mr. Miller stated that the October 2020 financial statements are being compiled now and will be available next
113 week. Mr. Miller stated that it is expected that the administrative budget will be under budget for the first four
114 months of FY2021. Savings have come from the more-rapid-than-expected transition to electronic remittances. Line
115 items such as legal and insurance are over budget for the quarter.

116
117 Chairman Murphy asked for a motion to approve and publish the 2019/20 financial statements and independent
118 auditor's report. It was unanimously

119
120 **VOTED:** To ratify the action of the Finance Committee in adopting and authorizing publication of
121 the 2019/20 Financial Statements and independent auditor's report.

122
123 **VI. Executive Director Updates**

124
125 ED/AD Report

Ms. Zell reviewed the latest report and stated there is a new introduction section. Even though collections are down for the WVA, Ms. Zell stated that the reserves are ample and there has been no trouble meeting Washington Department of Health (DOH) funding requests. No off-cycle grid assessment changes are planned. The WVA is leveraging the data improvements and analysis developed by Helms to reach out to payers regarding grid and other payment compliance issues. This is leading to successful settlements.

Mr. Miller reviewed the operations-related graphs in the report. Automation continues to advance. Ms. Zell indicated the prior Administrator's manual process did not easily allow for the recognition of major compliance issues and trends. The investment in this new data platform has paid for itself. Chairman Murphy praised the Helms team.

Annual Report

Ms. Zell reviewed the Annual Report. The report acknowledges the 10-year anniversary of the WVA, COVID-19, and details a number of statistics provided by the DOH. There were 971,758 childhood vaccinations in 2019. Provider enrollment has been stable and the WVA continues to collaborate with the DOH. The report is published to our website and used to introduce stakeholders to the WVA. Dr. Marcuse asked if the report would go to a broad group of stakeholders as it will promote continued interest and support for the WVA. Ms. Zell stated that she will respond to the question during the communications update.

Chairman Murphy asked for a motion and vote to approve the Annual Report. It was unanimously

VOTED: To approve the 2019-20 WVA Annual Report as presented to the Board.

Communications Update

Ms. Zell strives to have a communication plan for the Board in February.

Ms. Zell provided an update on a new communication plan she is developing with Mr. Miller and a consultant. Recently, a new packet folder has been created and Ms. Zell is aiming to finalize the new WVA brochure. The payer contacts in our database are being reviewed and updated regularly, and the DOH provided a provider list for us to conduct our spring mailing.

Dr. Harvey expressed concerns that retail pharmacies may impact the universal program, especially as the Federal government rolls out the COVID-19 vaccine which will create new access points for patients to obtain vaccine material. She offered a recent example of a patient who went to a pharmacy to obtain an immunization and was administered others that were not needed or potentially indicated, as the material was available and the pharmacy had a financial interest in the administration charges.

Dr. Marcuse indicated the WVA should work toward developing a stakeholder communication plan for the Washington legislature. Ms. Zell stated the legislature is in our communication plan draft. Dr. Harvey agreed and indicated that given the legislator turnover it will be important to remind them of the importance of the WVA.

2021 Meeting Schedule

Ms. Zell reviewed the proposed 2021 meeting calendar. The Board Members approved the schedule, and it was adopted. Ms. Zell stated that meeting invitations will be sent.

Conflict of Interest and Code of Ethics Forms

Ms. Zell recently asked Attorney Redman to review the organization's Conflict of Interest and Code of Ethics forms. The changes are minimal. Ms. Zell stated that the Board and the Vaccine Committee will need to review, sign, and return the two documents to Ms. Zell by January 31, 2021.

VII. Vaccine Committee Updates

Dr. Marcuse provided an overview of the Vaccine Committee meeting held earlier today. There has been a drop in immunizations due to COVID-19. The DOH has extensive and thorough plans regarding rolling out the COVID-19 vaccine. Chairman Murphy asked if the DOH had information regarding potential costs the WVA might need to assume regarding the COVID-19 vaccine. Ms. Roberts shared that the Federal government is going to pay for the vaccine for all. Ms. Roberts said it will be a while before a COVID-19 vaccine is developed for children, which is of course the WVA's focus.

VIII. Partnership Access Line (PAL) Program

Dr. Murphy introduced Ms. Fliss from the Washington State Health Care Authority (HCA) to provide an update on the Partnership Access Line (PAL) program and an upcoming payer assessment. This past spring, the Legislature updated the legislation to include an assessment on payers to fund the program. The HCA will hire a third-party administrator to manage the assessment process. Dr. Murphy asked whether the assessment will be for Washington residents only. Ms. Fliss indicated the statute references Washington residents. Both local and national plans will be assessed. Chairman Murphy indicated the eligibility and definition of covered lives, given the different types of coverage and plans in the State, is important to clarify. Dr. Marcuse asked whether Ms. Fliss anticipated any impact on the work of the WVA as it is now functioning. Ms. Fliss indicated the PAL assessment mechanism is going to be on a covered lives basis versus the WVA's dosage-based assessment (DBA) process. Per the legislation, she will expect the WVA to provide a list of its payers to the PAL program. Ms. Falanga indicated that the WVA does not have information about the type of coverage – self-insured or not, for patients. Ms. Zell stated the State and the Office of the Insurance Commissioner (OIC) do not have a list of TPAs and the WVA will share its payer list with the PAL program as it includes TPAs.

IX. Department of Health Updates

Ms. Roberts advised of staffing changes at the DOH prompted by COVID-19. Ms. Allen, former Vaccine Manager, is stepping into Ms. Roberts' former role, and the day-to-day program administration is now being handled by Ms. Janel Jorgenson, Acting Manager for the Immunization Office. Additionally, Ms. Sly develops the vaccine projections and budgeting. The DOH's most recent activity has been focused on the promotion of flu vaccines and there have been more adult vaccinations this year than in previous years. Ms. Roberts reported that another large body of work is planning the rollout in anticipation of the future COVID-19 vaccine. The best estimate of first availability is approximately the beginning of the year. The DOH believes the first target group will be healthcare workers and first responders. Ms. Roberts said the DOH has been looking at childhood immunization data very closely, which is lower than past years. August was much lower than prior years, as COVID-19 and school closings affected the usual back to school immunizations. Mr. Farber said the Ms. Roberts report was excellent. The Board thanked Ms. Roberts and her team for their work.

X. Adjournment to Executive Session

The public meeting concluded at 3:32pm and the Board entered Executive Session.

Executive Session

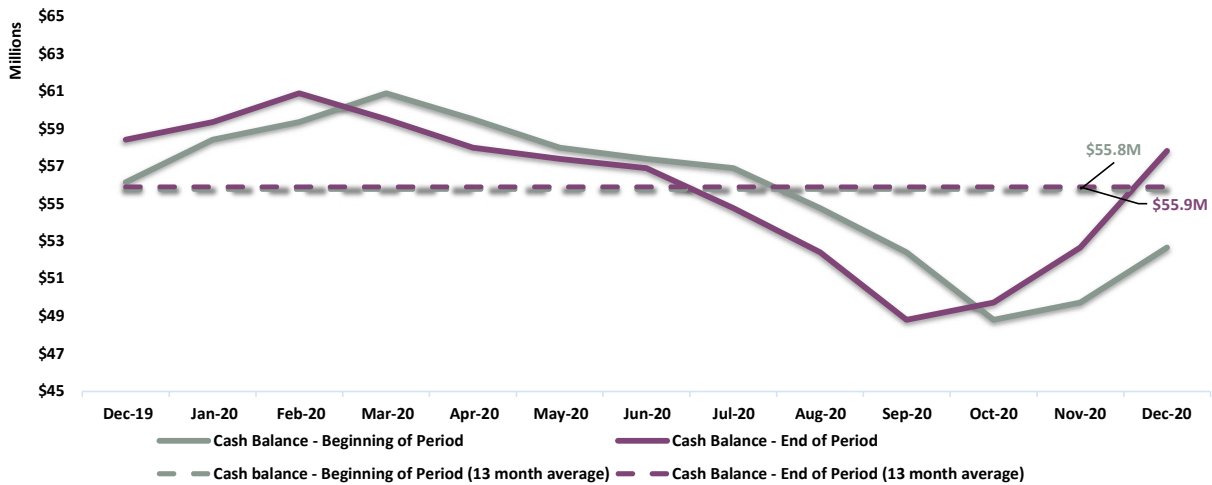
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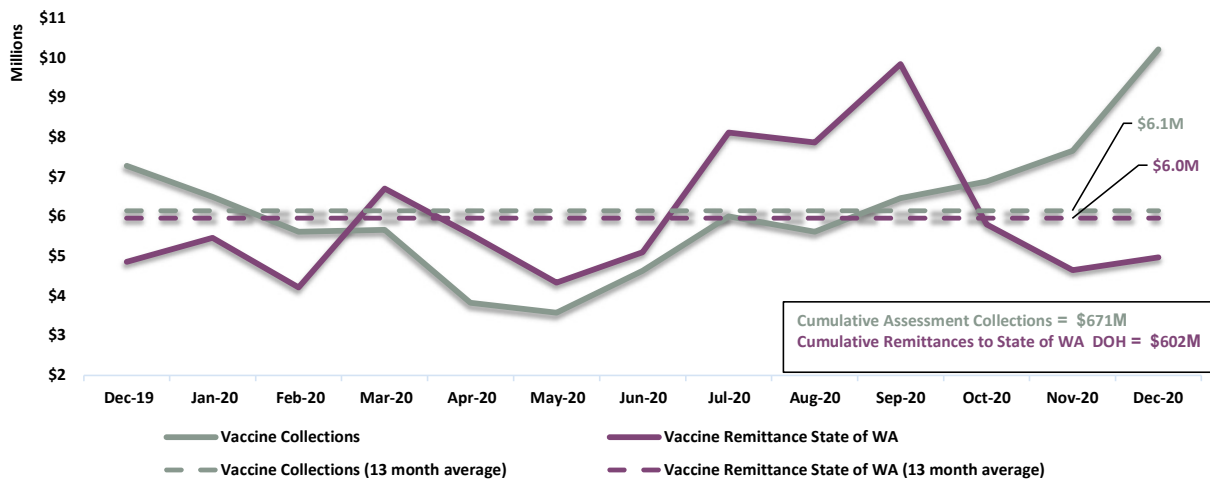
WASHINGTON VACCINE ASSOCIATION
UNAUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS ENDED
December 31, 2020
With Supplemental Informational Reporting

Prepared by
Helms & Company, Inc., Administrator

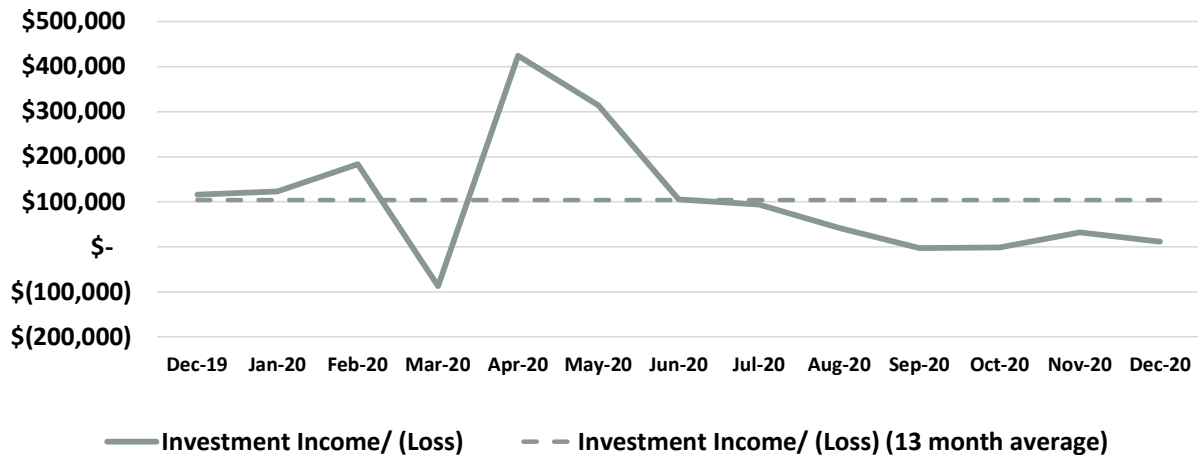
Cash Balances Beginning and End of Period December 2019 - December 2020



Total Vaccine Collections and Vaccine Remittances to State of WA December 2019 - December 2020



Investment Income / (Loss) December 2019 - December 2020



Washington Vaccine Association
Statement of Cash Flows
For the Periods Ended

	I	J	K	L	M	M	O	P	Q	R	S	T	U	Q
	Month 12/31/2019	Month 1/31/2020	Month 2/29/2020	Month 3/31/2020	Month 4/30/2020	Month 5/31/2020	Month 6/30/2020	Month 7/31/2020	Month 8/31/2020	Month 9/30/2020	Month 10/31/2020	Month 11/30/2020	Month 12/31/2020	13 Month Average
1 Cash balance - beginning	\$ 56,133,802	\$ 58,400,151	\$ 59,339,593	\$ 60,865,088	\$ 59,489,029	\$ 57,990,368	\$ 57,377,494	\$ 56,887,146	\$ 54,756,134	\$ 52,414,390	\$ 48,816,638	\$ 49,741,742	\$ 52,655,537	\$ 55,759,009
Inflows:														
2 Vaccine collections	7,273,642	6,491,637	5,610,679	5,666,245	3,825,663	3,577,333	4,633,406	6,002,328	5,612,609	6,458,449	6,874,561	7,653,271	10,198,444	\$ 6,144,482
3 Interest income - payers	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
4 Investment income/ (loss)	115,537	122,871	183,013	(87,471)	423,706	313,654	104,782	93,280	41,498	(2,857)	(1,665)	31,728	10,991	\$ 103,774
5 Total inflows	7,389,179	6,614,508	5,793,692	5,578,774	4,249,370	3,890,987	4,738,188	6,095,608	5,654,107	6,455,592	6,872,896	7,684,999	10,209,435	\$ 6,248,256
Outflows:														
Program														
6 Vaccine remittance State of WA	(4,858,333)	(5,457,734)	(4,210,312)	(6,700,296)	(5,545,185)	(4,329,177)	(5,101,201)	(8,109,512)	(7,860,758)	(9,829,901)	(5,801,760)	(4,646,177)	(4,969,621)	\$ (5,955,382)
Administration														
7 Direct Processing Costs	(207,483)	(66,363)	(28,499)	(60,213)	(65,432)	(65,432)	(66,479)	(7,015)	(65,432)	(134,939)	(70,542)	(66,475)	(3,250)	\$ (69,812)
8 Executive Director Costs and Support Fees			(19,783)	(18,392)	(28,841)	(43,093)	(20,417)	(18,673)	(21,723)	(17,762)	(22,370)	(20,953)	(17,762)	\$ (19,213)
9 Provider and Payer Education and Outreach									(5,125)		(10,501)	(11,717)	(3,861)	\$ (2,400)
10 Administrative Costs	(54,014)	(37,558)	(6,603)		(16,673)	(63,160)	(40,438)	(91,421)	(42,812)	(70,742)	(42,618)	(25,883)	(51,560)	\$ (41,806)
11 Other Discretionary Expenditures	(3,000)	(113,411)	(3,000)	(175,932)	(91,900)	(3,000)							(16,500)	\$ (31,288)
12 Total Administration	(264,497)	(217,332)	(57,885)	(254,537)	(202,846)	(174,684)	(127,335)	(117,109)	(135,092)	(223,444)	(146,031)	(125,028)	(92,933)	\$ (164,519)
13 Net all other outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
14 Total outflows	(5,122,830)	(5,675,066)	(4,268,197)	(6,954,833)	(5,748,031)	(4,503,861)	(5,228,536)	(8,226,621)	(7,995,850)	(10,053,345)	(5,947,791)	(4,771,205)	(5,062,554)	\$ (6,119,901)
15 Net Cash Incr (decr) for period	2,266,349	939,442	1,525,495	(1,376,059)	(1,498,661)	(612,874)	(490,348)	(2,131,013)	(2,341,743)	(3,597,753)	925,105	2,913,794	5,146,881	\$ 128,355
16 Cash balance - end of period	\$ 58,400,151	\$ 59,339,593	\$ 60,865,088	\$ 59,489,029	\$ 57,990,368	\$ 57,377,494	\$ 56,887,146	\$ 54,756,134	\$ 52,414,390	\$ 48,816,638	\$ 49,741,742	\$ 52,655,537	\$ 57,802,418	\$ 55,887,364

Note: Cash balance includes amounts in KeyBank and Morgan Stanley

Washington Vaccine Association
Statement of Financial Position
As of December 31, 2020

ASSETS

1	Current Assets		
2	Cash and Cash Equivalents	\$	1,210,687
3	Accounts Receivable		-
4	Investments		56,591,731
5	Members Estimated Collectible Assessments		6,879,191
6	Prepaid Vaccine		4,939,196
7	Prepaid Administrative Services		-
8	Total Current Assets		<u>69,620,805</u>
9	Total Assets	\$	<u><u>69,620,805</u></u>

LIABILITIES AND NET ASSETS

10	Current Liabilities		
11	Accounts Payable	\$	76,532
12	Other Accruals		249,770
13	Total Current Liabilities		<u>326,302</u>
14	Assessments Collected in Excess of Vaccine Funding and Administrative Activities		<u>69,294,503</u>
15	Total Liabilities		<u>69,620,805</u>
16	Total Liabilities and Net Assets	\$	<u><u>69,620,805</u></u>

Washington Vaccine Association
Statement of Activities and Changes in Net Assets

		A			B			C			D			E			F		
		Month Ended December 31, 2020			Month Ended December 31, 2019														
		Administrative			Vaccine			Total			Administrative			Vaccine			Total		
		Revenues / Vaccine Expenses																	
1	Assessment Activity:																		
2	Assessments	\$	398,546	\$	6,495,715	\$	6,894,261	\$	466,894	\$	4,117,142	\$	4,584,036						
3	Recoveries		-		3,440,568		3,440,568												
4	Estimated Over (Under) Collections		-		-		-		30,301		109,852		140,153						
5	Refunds		(23,668)		-		(23,668)		(15,836)		-		(15,836)						
6	Estimated 2% Waste		(91,186)		-		(91,186)		-		-		-						
7	Estimated Price Variance and Denial		(32,571)		-		(32,571)		-		-		-						
8	DOH Replenishment		-		(6,467,425)		(6,467,425)		-		(4,189,980)		(4,189,980)						
9	Adjustment to Correct Inventory		-		-		-		-		-		-						
10	DOH Cost Recovery Admin Charge		(80,146)		-		(80,146)		-		-		-						
11	Interest Income on Assessments		-		-		-		-		-		-						
12	Net Assessment Activity		170,975		3,468,858		3,639,833		481,359		37,014		518,373						
13	Investment Activity:																		
14	Interest and Dividend Income - Morgan Stanley		88,438		-		88,438		131,294		-		131,294						
15	Realized Gain/(Loss) on Investments - Morgan Stanley		1,383		-		1,383		35,485		-		35,485						
16	Unrealized Gain/(Loss) on Investments - Morgan Stanley		(68,113)		-		(68,113)		(58,898)		-		(58,898)						
17	Investment Management Expenses		(10,736)		-		(10,736)		(663)		-		(663)						
18	Interest Income - KeyBank		19		-		19		7,656		-		7,656						
19	Net Investment Activity		10,991		-		10,991		114,874		-		114,874						
20	Net Revenues		181,966		3,468,858		3,650,824		596,233		37,014		633,247						

**Washington Vaccine Association
Statement of Activities and Changes in Net Assets**

		A	B	C	D	E	F
		Month Ended December 31, 2020			Month Ended December 31, 2019		
		Administrative	Vaccine	Total	Administrative	Vaccine	Total
		Other Expenses					
21	Administrative Expenses:						
22	Direct Processing Costs						
23	Helms & Company (Previously KidsVax)	65,432	-	65,432	151,255	-	151,255
24	Lockbox Image Conversion and Clearinghouse Intake (OrboGraph)	30,085	-	30,085	-	-	-
25	Clearinghouse Intake Processing (Avality, Zelis)	1,042	-	1,042	-	-	-
26	Lockbox Fees	4,600	-	4,600	5,682	-	5,682
27	CollaborateMD	-	-	-	-	-	-
28	Total Direct Processing Costs	101,159	-	101,159	156,937	-	156,937
29							
30	Executive Director Costs and Related Support Fees						
31	Executive Director Salary	17,167	-	17,167	17,250	-	17,250
32	Payroll Taxes	400	-	400	-	-	-
33	Leased Employee per Check Fee	195	-	195	-	-	-
34	Executive Director Travel and Lodging, Education, and Other	-	-	-	9,691	-	9,691
35	Technology Support (Desktop and Telephony)	335	-	335	-	-	-
36	Total Executive Director Costs and Related Support Fees	18,097	-	18,097	26,941	-	26,941
37							
38	Provider and Payer Education and Outreach						
39	Provider Education Materials, Development and Printing	8,392	-	8,392	-	-	-
40	Postage	-	-	-	-	-	-
41	Website and Information Technology	-	-	-	-	-	-
42	Technical Consultant - Margaret Lane	-	-	-	-	-	-
43	Conferences and Education Sessions, Including Travel and Meals	-	-	-	-	-	-
44	Provider Office Training Sessions, Including Travel and Meals	-	-	-	-	-	-
45	Advertising and Sponsorships	-	-	-	-	-	-
46	Hospitality	-	-	-	-	-	-
47	Subcontractor Assistance	-	-	-	-	-	-
48	Total Provider and Payer Education and Outreach	8,392	-	8,392	-	-	-
49							
50	Administrative Costs						
51	Legal Counsel	15,783	-	15,783	53,351	-	53,351
52	Audit Fees	-	-	-	-	-	-
53	Government Relations, Including Travel, Meals, and Consultants	-	-	-	-	-	-
54	Registered Agent Fee	-	-	-	-	-	-
55	Bank Fees	-	-	-	1,289	-	1,289
56	Investment Management Fees	-	-	-	-	-	-
57	Office Supplies and Equipment	-	-	-	3,012	-	3,012
58	Rent, ELM and Storage Facility	-	-	-	-	-	-
59	Other Admin Support Provided by Lessor	-	-	-	-	-	-
60	Board Retreat and Meetings	-	-	-	-	-	-
61	Insurance	-	-	-	-	-	-
62	Cyber Liability	-	-	-	-	-	-
63	Directors and Officers	-	-	-	-	-	-
64	General Liability	-	-	-	-	-	-
65	Total Administrative Costs	15,783	-	15,783	57,652	-	57,652
66							
67	Other Discretionary Expenditures						
68	Conversion/Implementation Cost	16,500	-	16,500	-	-	-
69	Tricare Legislative & Administrative Services	-	-	-	-	-	-
70	Executive Director and Other Contractor Bonus	-	-	-	-	-	-
71	Denied Claims Recovery Expenses	5,250	-	5,250	3,000	-	3,000
72	Direct Healthcare Practices Operations	-	-	-	-	-	-

Washington Vaccine Association
Statement of Activities and Changes in Net Assets

		A	B	C	D	E	F
		Month Ended December 31, 2020			Month Ended December 31, 2019		
		Administrative	Vaccine	Total	Administrative	Vaccine	Total
73	Covid-19 Expenses	8,750	-	8,750			
	Total Other Discretionary Expenditures	30,500	-	30,500	3,000	-	3,000
74	Total Administrative Expenses	173,931	-	173,931	244,530	-	244,530
75	Total Change in Unrestricted Net Assets	\$ 8,035	\$ 3,468,858	\$ 3,476,893	\$ 351,703	\$ 37,014	\$ 388,717

**Washington Vaccine Association
Statement of Activities and Changes in Net Assets**

		A	B	C	D	E	F
		Month Ended December 31, 2020			For Six Months Ended December 31, 2020		
		Administrative	Vaccine	Total	Administrative	Vaccine	Total
		Revenues / Vaccine Expenses					
1	Assessment Activity:						
2	Assessments	\$ 398,546	\$ 6,495,715	\$ 6,894,261	\$ 1,584,165	\$ 37,870,297	\$ 39,454,462
3	Recoveries	-	3,440,568	3,440,568	-	3,634,195	3,634,195
4	Estimated Over (Under) Collections	-	-	-	-	-	-
5	Refunds	(23,668)	-	(23,668)	(187,075)	-	(187,075)
6	Estimated 2% Waste	(91,186)	-	(91,186)	(773,285)	-	(773,285)
7	Estimated Price Variance and 3% Denial	(32,571)	-	(32,571)	(181,345)	-	(181,345)
8	DOH Replenishment	-	(6,467,425)	(6,467,425)	-	(37,835,390)	(37,835,390)
9	Adjustment to Correct Inventory	-	-	-	1,034,189	(8,860,993)	(7,826,804)
10	DOH Cost Recovery Admin Charge	(80,146)	-	(80,146)	(531,942)	-	(531,942)
11	Interest Income on Assessments	-	-	-	-	-	-
12	Net Assessment Activity	170,975	3,468,858	3,639,833	944,707	(5,191,891)	(4,247,184)
13	Investment Activity:						
14	Interest and Dividend Income - Morgan Stanley	88,438	-	88,438	605,652	-	605,652
15	Realized Gain/(Loss) on Investments - Morgan Stanley	1,383	-	1,383	103,930	-	103,930
16	Unrealized Gain/(Loss) on Investments - Morgan Stanley	(68,113)	-	(68,113)	(515,726)	-	(515,726)
17	Investment Management Expenses	(10,736)	-	(10,736)	(65,581)	-	(65,581)
18	Interest Income - KeyBank	19	-	19	231	-	231
19	Net Investment Activity	10,991	-	10,991	128,506	-	128,506
20	Net Revenues	181,966	3,468,858	3,650,824	1,073,213	(8,039,606)	(4,118,678)

**Washington Vaccine Association
Statement of Activities and Changes in Net Assets**

	A	B	C	D	E	F
	Month Ended December 31, 2020			For Six Months Ended December 31, 2020		
	Administrative	Vaccine	Total	Administrative	Vaccine	Total
	Other Expenses					
21 Administrative Expenses:						
22 Direct Processing Costs						
23 Helms & Company (Previously KidsVax)	65,432	-	65,432	392,592	-	392,592
24 Lockbox Image Conversion and Clearinghouse Intake (OrboGraph)	30,085	-	30,085	66,922	-	66,922
25 Clearinghouse Intake Processing (Avality, Zelis)	1,042	-	1,042	4,680	-	4,680
26 Lockbox Fees	4,600	-	4,600	23,215	-	23,215
27 CollaborateMD	-	-	-	378	-	378
28 Total Direct Processing Costs	101,159	-	101,159	487,787	-	487,787
29						
30 Executive Director Costs and Related Support Fees						
31 Executive Director Salary	17,167	-	17,167	102,610	-	102,610
32 Payroll Taxes	400	-	400	3,702	-	3,702
33 Leased Employee per Check Fee	195	-	195	1,170	-	1,170
34 Executive Director Travel and Lodging, Education, and Other	-	-	-	9,016	-	9,016
35 Technology Support (Desktop and Telephony)	335	-	335	2,580	-	2,580
36 Total Executive Director Costs and Related Support Fees	18,097	-	18,097	119,078	-	119,078
37						
38 Provider and Payer Education and Outreach						
39 Provider Education Materials, Development and Printing	8,392	-	8,392	30,535	-	30,535
40 Postage	-	-	-	159	-	159
41 Website and Information Technology	-	-	-	4,085	-	4,085
42 Technical Consultant - Margaret Lane	-	-	-	2,279	-	2,279
43 Conferences and Education Sessions, Including Travel and Meals	-	-	-	-	-	-
44 Provider Office Training Sessions, Including Travel and Meals	-	-	-	-	-	-
45 Advertising and Sponsorships	-	-	-	-	-	-
46 Hospitality	-	-	-	613	-	613
47 Subcontractor Assistance	-	-	-	-	-	-
48 Total Provider and Payer Education and Outreach	8,392	-	8,392	37,671	-	37,671
49						
50 Administrative Costs						
51 Legal Counsel	15,783	-	15,783	62,270	-	62,270
52 Audit Fees	-	-	-	15,467	-	15,467
53 Government Relations, Including Travel, Meals, and Consultants	-	-	-	-	-	-
54 Registered Agent Fee	-	-	-	-	-	-
55 Bank Fees	-	-	-	-	-	-
56 Investment Management Fees	-	-	-	-	-	-
57 Office Supplies and Equipment	-	-	-	6,287	-	6,287
58 Rent, ELM and Storage Facility	-	-	-	252	-	252
59 Other Admin Support Provided by Lessor	-	-	-	-	-	-
60 Board Retreat and Meetings	-	-	-	-	-	-
61 Insurance	-	-	-	-	-	-
62 Cyber Liability	-	-	-	-	-	-
63 Directors and Officers	-	-	-	-	-	-
64 General Liability	-	-	-	38,753	-	38,753
65 Total Administrative Costs	15,783	-	15,783	123,029	-	123,029
66						
67 Other Discretionary Expenditures						
68 Conversion/Implementation Cost	16,500	-	16,500	16,500	-	16,500
69 Tricare Legislative & Administrative Services	-	-	-	-	-	-
70 Executive Director and Other Contractor Bonus	-	-	-	-	-	-
71 Denied Claims Recovery Expenses	5,250	-	5,250	10,500	-	10,500
72 Direct Healthcare Practices Operations	-	-	-	-	-	-
73 Covid-19 Expenses	8,750	-	8,750	10,500	-	10,500
Total Other Discretionary Expenditures	30,500	-	30,500	37,500	-	37,500

**Washington Vaccine Association
Statement of Activities and Changes in Net Assets**

	A			B			C			D			E			F		
	Month Ended December 31, 2020									For Six Months Ended December 31, 2020								
	Administrative			Vaccine			Total			Administrative			Vaccine			Total		
74 Total Administrative Expenses	173,931			-			173,931			805,065			-			805,065		
75 Total Change in Unrestricted Net Assets	\$ 8,035			\$ 3,468,858			\$ 3,476,893			\$ 268,148			\$ (8,039,606)			\$ (4,923,743)		

Washington Vaccine Association
Statement of Activities and Changes in Net Assets

	A	B	C	D	E	F
	For Six Months Ended December 31, 2020			For Six Months Ended December 31, 2019		
	Administrative	Vaccine	Total	Administrative	Vaccine	Total
1 CHANGE IN UNRESTRICTED NET ASSETS						
	Revenues / Vaccine Expenses					
2 Assessment Activity:						
3 Assessments	\$ 1,584,165	\$ 37,870,297	\$ 39,454,462	\$ 4,902,065	\$ 38,733,053	\$ 43,635,118
5 Recoveries	-	3,634,195	3,634,195	-	-	-
6 Estimated Over (Under) Collections	-	-	-	124,879	223,247	348,126
7 Refunds	(187,075)	-	(187,075)	(104,443)	-	(104,443)
8 Estimated 2% Waste	(773,285)	-	(773,285)	-	-	-
9 Estimated Price Variance and 3% Denial	(181,345)	-	(181,345)	-	-	-
10 DOH Replenishment	-	(37,835,390)	(37,835,390)	-	(38,835,686)	(38,835,686)
11 Adjustment to Correct Inventory	1,034,189	(8,860,993)	(7,826,804)	-	-	-
12 DOH Cost Recovery Admin Charge	(531,942)	-	(531,942)	-	-	-
13 Interest Income on Assessments	-	-	-	-	-	-
14 Net Assessment Activity	<u>944,707</u>	<u>(5,191,891)</u>	<u>(4,247,184)</u>	<u>4,922,501</u>	<u>120,614</u>	<u>5,043,115</u>
15 Investment Activity:						
16 Interest and Dividend Income - Morgan Stanley	605,652	-	605,652	689,366	-	689,366
17 Realized Gain/(Loss) on Investments - Morgan Stanley	103,930	-	103,930	45,326	-	45,326
18 Unrealized Gain/(Loss) on Investments - Morgan Stanley	(515,726)	-	(515,726)	(62,422)	-	(62,422)
19 Investment Management Expenses	(65,581)	-	(65,581)	(61,185)	-	(61,185)
20 Interest Income - KeyBank	231	-	231	60,401	-	60,401
21 Net Investment Activity	<u>128,506</u>	<u>-</u>	<u>128,506</u>	<u>671,486</u>	<u>-</u>	<u>671,486</u>
22 Net Revenues	<u>1,073,213</u>	<u>(8,039,606)</u>	<u>(4,118,678)</u>	<u>5,593,987</u>	<u>120,614</u>	<u>5,714,601</u>

**Washington Vaccine Association
Statement of Activities and Changes in Net Assets**

	A	B	C	D	E	F
	For Six Months Ended December 31, 2020			For Six Months Ended December 31, 2019		
	Administrative	Vaccine Other Expenses	Total	Administrative	Vaccine	Total
23 Administrative Expenses:						
24 Direct Processing Costs						
25 Helms & Company (Previously KidsVax)	392,592	-	392,592	445,388	-	445,388
26 Lockbox Image Conversion and Clearinghouse Intak	66,922	-	66,922	-	-	-
27 Clearinghouse Intake Processing (Availity, Zelis)	4,680	-	4,680	-	-	-
28 Lockbox Fees	23,215	-	23,215	25,562	-	25,562
29 CollaborateMD	378	-	378	-	-	-
30 Total Direct Processing Costs	487,787	-	487,787	470,950	-	470,950
31						
32 Executive Director Costs and Related Support Fees						
33 Executive Director Salary	102,610	-	102,610	105,540	-	105,540
34 Payroll Taxes	3,702	-	3,702	-	-	-
35 Leased Employee per Check Fee	1,170	-	1,170	-	-	-
36 Executive Director Travel and Lodging, Education, a	9,016	-	9,016	37,088	-	37,088
37 Technology Support (Desktop and Telephony)	2,580	-	2,580	-	-	-
38 Total Executive Director Costs and Related Support Fe	119,078	-	119,078	142,628	-	142,628
39						
40 Provider and Payer Education and Outreach						
41 Provider Education Materials, Development and Prin	30,535	-	30,535	-	-	-
42 Postage	159	-	159	-	-	-
43 Website and Information Technology	4,085	-	4,085	37,425	-	37,425
44 Technical Consultant - Margaret Lane	2,279	-	2,279	-	-	-
45 Conferences and Education Sessions, Including Tra	-	-	-	-	-	-
46 Provider Office Training Sessions, Including Travel	-	-	-	-	-	-
47 Advertising and Sponsorships	-	-	-	16,724	-	16,724
48 Hospitality	613	-	613	-	-	-
49 Subcontractor Assistance	-	-	-	-	-	-
50 Total Provider and Payer Education and Outreach	37,671	-	37,671	54,149	-	54,149
51						
52 Administrative Costs						
53 Legal Counsel	62,270	-	62,270	67,939	-	67,939
54 Audit Fees	15,467	-	15,467	14,700	-	14,700
55 Government Relations, Including Travel, Meals, and	-	-	-	-	-	-
56 Registered Agent Fee	-	-	-	-	-	-
57 Bank Fees	-	-	-	7,508	-	7,508
58 Investment Management Fees	-	-	-	-	-	-
59 Office Supplies and Equipment	6,287	-	6,287	17,458	-	17,458
60 Rent, ELM and Storage Facility	252	-	252	453	-	453
61 Other Admin Support Provided by Lessor	-	-	-	-	-	-
62 Board Retreat and Meetings	-	-	-	-	-	-
63 Insurance	-	-	-	-	-	-
64 Cyber Liability	-	-	-	-	-	-
65 Directors and Officers	-	-	-	-	-	-
66 General Liability	38,753	-	38,753	30,839	-	30,839
67 Total Administrative Costs	123,029	-	123,029	138,897	-	138,897
68						
69 Other Discretionary Expenditures						
70 Conversion/Implementation Cost	16,500	-	-	-	-	-

Unaudited - For Management Purposes - See Attached Notes
Prepared by Helms And Company, Inc.

**Washington Vaccine Association
Statement of Activities and Changes in Net Assets**

		A	B	C	D	E	F
		For Six Months Ended December 31, 2020			For Six Months Ended December 31, 2019		
		Administrative	Vaccine	Total	Administrative	Vaccine	Total
68	Tricare Legislative & Administrative Services	-	-	-	(73,271)	-	(73,271)
69	Executive Director and Other Contractor Bonus	-	-	-	-	-	-
70	Denied Claims Recovery Expenses	10,500	-	10,500	18,000	-	18,000
71	Direct Healthcare Practices Operations	-	-	-	-	-	-
72	Covid-19 Expenses	10,500	-	10,500			
73	Total Other Discretionary Expenditures	37,500	-	37,500	(55,271)	-	(55,271)
74	Total Administrative Expenses	767,565	-	805,065	751,353	-	751,353
75	Total Change in Unrestricted Net Assets	\$ 305,648	\$ (8,039,606)	\$ (4,923,743)	\$ 4,842,634	\$ 120,614	\$ 4,963,248

**Washington Vaccine Association
Administrative Budget Status
For Month of December 31, 2020**

	A Approved Budget	B Actual December 31, 2020	C Budget Variance
1 Direct Processing Costs			
2 Helms & Company	\$ 65,432	\$ 65,432	\$ -
3 Lockbox Image Conversion and Clearinghouse Intake (OrboGraph)	16,255	30,085	(13,831)
4 Clearinghouse Intake Processing (Availity, Zelis)	1,350	1,042	308
5 Lockbox Fees	5,750	4,600	1,150
6 CollaborateMD	189	-	189
7 Total Direct Processing Costs	88,976	101,159	(12,184)
8 Executive Director Costs and Related Support Fees			
9 Executive Director Salary	16,917	17,167	(250)
10 Payroll Taxes	1,716	400	1,316
11 Leased Employee per Check Fee	195	195	-
12 Executive Director Travel and Lodging, Education, and Other	6,000	-	6,000
13 Technology Support (Desktop and Telephony)	335	335	-
14 Total Executive Director Costs and Related Support Fees	25,162	18,097	7,065
15 Provider and Payer Education and Outreach			
16 Provider Education Materials, Development and Printing	6,250	8,392	(2,142)
17 Postage	1,000	-	1,000
18 Website and Information Technology	1,250	-	1,250
19 Technical Consultant - Margaret Lane	1,000	-	1,000
20 Conferences and Education Sessions, Including Travel and Meals	3,000	-	3,000
21 Provider Office Training Sessions, Including Travel and Meals	1,000	-	1,000
22 Advertising and Sponsorships	1,000	-	1,000
23 Hospitality	333	-	333
24 Subcontractor Assistance	6,500	-	6,500
25 Total Provider and Payer Education and Outreach	21,333	8,392	12,941
26 Administrative Costs			
27 Legal Counsel	5,000	15,783	(10,783)
28 Audit Fees	-	-	-
29 Government Relations, Including Travel, Meals, and Consultants	-	-	-
30 Registered Agent Fee	-	-	-
31 Bank Fees	1,500	-	1,500
32 Investment Management Fees	9,333	10,736	(1,403)
33 Office Supplies and Equipment	450	-	450
34 Rent, ELM and Storage Facility	150	-	150
35 Other Admin Support Provided by Lessor	100	-	100
36 Board Retreat and Meetings	-	-	-
37 Insurance			
38 Cyber Liability	-	-	-
39 Directors and Officers	-	-	-
40 General Liability	-	-	-
41 Total Administrative Costs	16,533	26,519	(9,986)
42 Other Discretionary Expenditures			
43 Conversion/Implementation Cost	-	16,500	(16,500)
44 Executive Director and Other Contractor Bonus	-	-	-
45 Denied Claims Recovery Expenses	3,500	5,250	(1,750)
46 Direct Healthcare Practices Operations	2,000	-	2,000
47 Covid-19 Expenses	-	8,750	8,750
48 Total Other Discretionary Expenditures	5,500	30,500	(25,000)
49 Total Budget	157,504	184,667	(27,163)

**Washington Vaccine Association
Administrative Budget Status
For the Quarter Ended December 31, 2020**

	A Approved Budget	B Actual December 31, 2020	C Budget Variance
1 Direct Processing Costs			
2 Helms & Company (Previously KidsVax)	\$ 196,296	\$ 196,296	\$ -
3 Lockbox Image Conversion and Clearinghouse Intake (OrboGraph)	48,764	48,916	(152)
4 Clearinghouse Intake Processing (Availity, Zelis)	4,050	2,648	1,402
5 Lockbox Fees	14,350	12,340	2,010
6 CollaborateMD	567	-	567
7 Total Direct Processing Costs	264,027	260,200	3,827
8 Executive Director Costs and Related Support Fees			
9 Executive Director Salary	50,751	51,500	(749)
10 Payroll Taxes	5,148	1,200	3,948
11 Leased Employee per Check Fee	585	585	-
12 Executive Director Travel and Lodging, Education, and Other	18,000	5,055	12,945
13 Technology Support (Desktop and Telephony)	1,005	1,170	(165)
14 Total Executive Director Costs and Related Support Fees	75,489	59,510	15,979
15 Provider and Payer Education and Outreach			
16 Provider Education Materials, Development and Printing	18,750	24,581	(5,831)
17 Postage	3,000	136	2,864
18 Website and Information Technology	3,750	3,750	-
19 Technical Consultant - Margaret Lane	3,000	2,279	721
20 Conferences and Education Sessions, Including Travel and Meals	5,000	-	5,000
21 Provider Office Training Sessions, Including Travel and Meals	3,000	-	3,000
22 Advertising and Sponsorships	1,000	-	1,000
23 Hospitality	999	613	386
24 Subcontractor Assistance	13,000	-	13,000
25 Total Provider and Payer Education and Outreach	51,499	31,359	20,140
26 Administrative Costs			
27 Legal Counsel	15,000	28,228	(13,228)
28 Audit Fees	-	15,467	(15,467)
29 Government Relations, Including Travel, Meals, and Consultants	5,000	-	5,000
30 Registered Agent Fee	-	-	-
31 Bank Fees	4,500	-	4,500
32 Investment Management Fees	27,999	31,240	(3,241)
33 Office Supplies and Equipment	1,350	6,287	(4,937)
34 Rent, ELM and Storage Facility	450	252	198
35 Other Admin Support Provided by Lessor	300	-	300
36 Board Retreat and Meetings	-	-	-
37 Insurance			
38 Cyber Liability	-	-	-
39 Directors and Officers	-	-	-
40 General Liability	-	-	-
41 Total Administrative Costs	54,599	81,474	(26,875)
42 Other Discretionary Expenditures			
43 Conversion/Implementation Cost	-	16,500	(16,500)
44 Executive Director and Other Contractor Bonus	-	-	-
45 Denied Claims Recovery Expenses	10,500	10,500	-
46 Direct Healthcare Practices Operations	6,000	-	6,000
47 Covid-19 Expenses	-	10,500	(10,500)
48 Total Other Discretionary Expenditures	16,500	37,500	(21,000)
49 Total Budget	462,114	470,043	(7,929)

**Washington Vaccine Association
Administrative Budget Status
For Six Months Ended December 31, 2020**

	A Approved Budget	B Actual December 31, 2020	C Budget Variance
1 Direct Processing Costs			
2 Helms & Company (Previously KidsVax)	\$ 392,592	\$ 392,592	\$ -
3 Lockbox Image Conversion and Clearinghouse Intake (OrboGraph)	97,527	66,922	30,605
4 Clearinghouse Intake Processing (Availity, Zelis)	8,100	4,680	3,420
5 Lockbox Fees	24,050	23,215	835
6 CollaborateMD	1,134	378	756
7 Total Direct Processing Costs	523,403	487,787	35,616
8 Executive Director Costs and Related Support Fees			
9 Executive Director Salary	101,502	102,610	(1,108)
10 Payroll Taxes	10,296	3,702	6,594
11 Leased Employee per Check Fee	1,170	1,170	-
12 Executive Director Travel and Lodging, Education, and Other	27,000	9,016	17,984
13 Technology Support (Desktop and Telephony)	2,010	2,580	(570)
14 Total Executive Director Costs and Related Support Fees	141,978	119,078	22,900
15 Provider and Payer Education and Outreach			
16 Provider Education Materials, Development and Printing	37,500	30,535	6,965
17 Postage	10,000	159	9,841
18 Website and Information Technology	7,500	4,085	3,415
19 Technical Consultant - Margaret Lane	6,000	2,279	3,721
20 Conferences and Education Sessions, Including Travel and Meals	5,000	-	5,000
21 Provider Office Training Sessions, Including Travel and Meals	6,000	-	6,000
22 Advertising and Sponsorships	1,000	-	1,000
23 Hospitality	1,998	613	1,385
24 Subcontractor Assistance	13,000	-	13,000
25 Total Provider and Payer Education and Outreach	87,998	37,671	50,327
26 Administrative Costs			
27 Legal Counsel	30,000	62,270	(32,270)
28 Audit Fees	18,000	15,467	2,533
29 Government Relations, Including Travel, Meals, and Consultants	5,000	-	5,000
30 Registered Agent Fee	150	-	150
31 Bank Fees	9,000	-	9,000
32 Investment Management Fees	56,002	65,581	(9,579)
33 Office Supplies and Equipment	2,700	6,287	(3,587)
34 Rent, ELM and Storage Facility	900	252	648
35 Other Admin Support Provided by Lessor	600	-	600
36 Board Retreat and Meetings	-	-	-
37 Insurance			
38 Cyber Liability	-	-	-
39 Directors and Officers	32,000	38,753	(6,753)
40 General Liability	650	-	650
41 Total Administrative Costs	155,002	188,610	(33,608)
42 Other Discretionary Expenditures			
43 Conversion/Implementation Cost	-	16,500	(16,500)
44 Executive Director and Other Contractor Bonus	-	-	-
45 Denied Claims Recovery Expenses	21,000	10,500	10,500
46 Direct Healthcare Practices Operations	12,000	-	12,000
47 Covid-19 Expenses	-	10,500	(10,500)
48 Total Other Discretionary Expenditures	33,000	37,500	(4,500)
49 Total Budget	941,381	870,646	70,735

Washington Vaccine Association

Notes to Financial Statements

For the Month Ended December 31, 2020

Balance Sheet

Line 6. The Prepaid Vaccine amount includes the amount requested by the Washington Department of Health (DOH) for the January 2021 replenishment of vaccines. The amount includes the administrative fee of 1.4%. The DOH cost recovery charge included with this request was \$80,146 and is associated with November 2020.

Line 5. Members Estimated Collectible Assessments reflects the value of vaccine funding provided to the DOH for the purchase of vaccines for which the Association expects to receive an assessment payment. In November 2020, the amount was reduced by a one-time adjustment of \$7,826,804. This adjustment reflects the administration of previously unrecorded administered vaccine doses for the months of January 2020 through November 2020.

Profit and Loss

Line 1. Assessment Activity increased in December as compared to the prior year. This could be an early indication that vaccination trends are beginning to move toward expected historical patterns. We will continue to monitor this trend and maintain open communication with the DOH regarding their monthly funds transfer request.

Line 2. The amount reported as Assessments includes all assessments received in the month of December. The assessments are tracked in the accounting system using the date of service supplied by the provider's remittance advice. It is assumed that the provider utilized a vaccine that was purchased by the Department of Health in either the corresponding month or a prior month.

Line 3. The amount reflects payment received by the WVA resulting from grid adherence and other payer compliance initiatives.

Line 6. The amount reported as 2% Waste is an estimate that was recorded through a journal entry. This estimate will be refined as we continue to process and track the amount of collectible assessments remaining from each DOH funding request. The amount remaining would likely represent vaccines that were not administered and would be considered waste. This will take several months of data before we are able to provide a more accurate estimate and therefore the 2% Waste estimate will be used for the next several months.

Line 7. The amount reported in December as Price Variance and Denials is the actual total of variances and denials identified through the lockbox transactions processed through OrboGraph.

Line 8. The DOH replenishment is the actual "cost" of the vaccines that are associated with the Assessments received in December.

Other

Based upon a review of detailed assessment remittance data, it appears that the Association may have received some remittances in error. Research is ongoing to determine the reasons for these remittances, the timeline of receipt, and the total dollar amount. Additionally, a process to resolve these items, as well as prevent future remittance errors from occurring will be developed.

Utilizing the assessment remittance database, the Association has been able to identify several instances whereby a payer has been incorrectly denying or underpaying assessments for a variety of reasons. Efforts are underway to contact payers to resolve these discrepancies and may result in additional assessment revenue attributable to the current fiscal year.

WVA FY2021 Quarterly Goal Summary – Updated January 21, 2021

Workstream	Q1 CY2021 – CURRENT	Q2 CY2021 – FUTURE	Q3 CY2021 – FUTURE	Q4 CY2021 – FUTURE
Governance	<ul style="list-style-type: none"> ✓ Plan of Operation Changes Approved ✓ Public Comment Procedure Approved ✓ DOH Common Interest Agreement Signed 	<ul style="list-style-type: none"> ▪ Board Governance Survey ▪ Redesign Board Member Guidebook 	<ul style="list-style-type: none"> ▪ Review Board Policies 	<ul style="list-style-type: none"> ▪ Election of Officers and Committee Chairs ▪ Set CY2022 Meeting Schedule ▪ Release Annual Report
Automation and Data Build	<ul style="list-style-type: none"> ✓ Maintain Status with ERA and ACH Volumes / Percentages ✓ Payer DB Modifications to Include Compliance Contacts 	<ul style="list-style-type: none"> ▪ Maintain ERA and ACH Volumes = 95% of Receipts ▪ Design the TPA Database Updates to Support Plan of Operation Changes & All Payer Registration Functionality ▪ Payer Settlement File Ingestion within Payer DB 	<ul style="list-style-type: none"> ▪ Maintain ERA and ACH Volumes = 95% of Receipts ▪ TPA Database IT Development Phase 1 	<ul style="list-style-type: none"> ▪ Maintain ERA and ACH Volumes = 95% of Receipts ▪ TPA Database IT Development Phase 2
Analytics and Compliance	<ul style="list-style-type: none"> ✓ Top Tier Payer Compliance Reviews <ul style="list-style-type: none"> • System Equity Adherence Reporting • Identify DBA Non-Compliant Providers / Action Plans ✓ Enhanced Financial KPI Reporting ✓ Re-Design Payer Settlement Report Process 	<ul style="list-style-type: none"> ▪ Top Tier Payer Compliance Reviews ▪ Enhanced Financial KPI Reporting (Cont.) ▪ Begin Design of Payer Certificate of Compliance Program ▪ Approve and Launch Re-Designed Payer Settlement Process 	<ul style="list-style-type: none"> ▪ Top Tier Payer Compliance Reviews ▪ Approve Payer Certificate of Compliance Program 	<ul style="list-style-type: none"> ▪ Roll Out Payer Certificate of Compliance Program
Communications - General	<ul style="list-style-type: none"> ✓ Communications Plan Adopted ✓ Finalize and Implement Style Guide ✓ Update FAQs ✓ Finalize and Publish Brochure ✓ Draft History Document 	<ul style="list-style-type: none"> ▪ Monitor and Update Web and Print Content as Needed ▪ Finalize and Publish History Document 	<ul style="list-style-type: none"> ▪ Monitor and Update Web and Print Content as Needed 	<ul style="list-style-type: none"> ▪ Monitor and Update Web and Print Content as Needed
Communications - Payer	<ul style="list-style-type: none"> ✓ Ad Hoc 	<ul style="list-style-type: none"> ▪ Statutory Letter / Vaccine Grid Mailing ▪ Ad Hoc 	<ul style="list-style-type: none"> ▪ See Compliance Workstream 	<ul style="list-style-type: none"> ▪ See Compliance Workstream
Communications - Provider	<ul style="list-style-type: none"> ✓ Direct Practice Research ✓ Partner with DOH on Provider Communications ✓ Ad Hoc 	<ul style="list-style-type: none"> ▪ Vaccine Grid Mailing ▪ Partner with DOH on Provider Communications ▪ Ad Hoc 	<ul style="list-style-type: none"> ▪ Partner with DOH on Provider Communications ▪ Ad Hoc 	<ul style="list-style-type: none"> ▪ Partner with DOH on Provider Communications ▪ Ad Hoc

Legend: Blue = Complete; Green = In Progress; Orange = On Hold; Red = Behind Schedule

WVA FY2021 Quarterly Goal Summary – Updated January 21, 2021

Workstream	Q1 CY2021 – CURRENT	Q2 CY2021 – FUTURE	Q3 CY2021 – FUTURE	Q4 CY2021 – FUTURE
Operations	<ul style="list-style-type: none"> ✓ Quarterly Policies and Procedures Maintenance Updates ✓ Ongoing Payer Database Maintenance 	<ul style="list-style-type: none"> ▪ Quarterly Policies and Procedures Maintenance Updates ▪ Ongoing Payer Database Maintenance 	<ul style="list-style-type: none"> ▪ Quarterly Policies and Procedures Maintenance Updates ▪ Ongoing Payer Database Maintenance ▪ Annual Contractor Performance Review 	<ul style="list-style-type: none"> ▪ Quarterly Policies and Procedures Maintenance Updates ▪ Ongoing Payer Database Maintenance
Finance	<ul style="list-style-type: none"> ✓ Review and Revise Cash Management Strategy (Cont.) ✓ FY2022 Grid and FY2022 Budget Development ✓ Review and Revise Investment Policy Statement 	<ul style="list-style-type: none"> ▪ Annual Audit Preparation ▪ FY2022 Grid and FY2022 Budget Approval 	<ul style="list-style-type: none"> ▪ Annual Audit Performed ▪ Annual Review of Banking Account Authorizations / Access Privileges 	<ul style="list-style-type: none"> ▪

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WASHINGTON VACCINE ASSOCIATION

AMENDED AND RESTATED PLAN OF OPERATION

WHEREAS, the Washington State Universal Childhood Vaccine Program operated by the Washington State Department of Health provides vaccines to children less than 19 years of age resident in Washington (the "Program");

WHEREAS, the Washington legislature has enacted SSHB 2551, Ch. 174, 61st Leg., 2010 Reg. Sess. (Wash. 2010) (the "Act"), now codified as Chapter 70.290 RCW, establishing a mechanism to assess insurers and third-party administrators for the costs of vaccines provided to certain children in Washington in support of the Program;

WHEREAS, the Act authorizes the formation of a not-for-profit corporation known as the Washington Vaccine Association (the "Association");

WHEREAS, the Association is governed by a Board of Directors (the "Board");

WHEREAS, as required by the Act, the Board has adopted a plan of operation dated May 10, 2010, which plan has been amended and restated in form approved by the Secretary of the Department of Health (the "Secretary") on April 11, 2013, and again on February 21, 2019;

WHEREAS, the Association desires to amend and restate the plan, subject to approval by the Secretary;

WHEREAS, the Association has members ("Members") consisting of (i) all health carriers issuing or renewing health benefit plans in Washington state; and (ii) all third-party administrators as defined in the Act ("TPAs") conducting business on behalf of residents of Washington state or Washington health care providers and facilities (collectively the "Payers");

RESOLVED that the Board hereby adopts the following Plan as required by the Act.

ARTICLE I

Effective Date; Amendment

This amended and restated plan and any amendments to same as may be approved from time to time by the Board (the "Plan") shall become effective upon the approval of the Secretary. Amendments may include a retroactive effective date if such date is proposed in the amendments and approved by the Secretary. The completion of any blanks in the exhibits will not constitute an amendment to this Plan, but the change in the structure or substance of any exhibit will be considered an amendment requiring approval.

ARTICLE II

Conformity to Act, Articles and Bylaws; Limitation of Liability; Priority of Documents

The Association shall perform its functions under this Plan and in accordance with the Act, which is hereby incorporated as part of this Plan. The provisions of the Articles of Incorporation and the Bylaws of the Association, as amended from time to time, are incorporated in this Plan of Operation by reference.

The liability of the Association, its members, directors, officers, employees and agents, and of health care providers arising from the lawful performance of their duties or required activities under the Act shall be limited as provided in the Act,¹ and further limited as provided in the Articles of Incorporation and Bylaws of the Association, as amended from time to time. The Association is governed by the above referenced documents together with the Policies as described in Article IX. In the event of any conflict between these documents, the order of priority of authority shall be as follows: The Act, Articles of Incorporation, Bylaws, this Plan, and the Policies.

ARTICLE III

Management of the Association and its Assets

A. The Board may select and employ an Executive Director to be responsible for the administration and conduct of the business and affairs of the corporation pursuant to guidance established by the Board, from time to time. The Executive Director shall have the full authority necessary for direction and conduct of the affairs of the Association. The Association may have such additional employees as the Board of Directors shall approve.

B. The Board may select and contract with one or more third parties for services needed to administer the affairs of the Association and to implement the functions contemplated by this Plan of Operation.

ARTICLE IV

Public Awareness

The Board may establish and maintain public awareness of the Association through development of a website containing basic descriptive data and downloadable copies of the Association's Articles and Bylaws, together with this Plan and such other information as the Board or the Executive Director may determine to be helpful or necessary from time to time. If, in the judgment of the Board, additional efforts are required to establish and maintain public awareness of the Association and understanding of its purpose and functions, the Board shall be authorized to undertake such additional efforts.

¹ See, for example, Sec. 8 of the Act.

ARTICLE V

Administrative Expenses; Accounting; Financial Reporting

A. Financial and Other Records. Monthly, quarterly, and annual financial records shall be maintained and distributed by the Executive Director in accordance with the schedule set forth in **Exhibit A**. The quarterly report information shall include rolling forward-looking cash flow projections suitable to assist the Board in assuring adequacy of funds for future vaccine purchases and revising its assessment levels from time to time.

B. Annual Association Audit. The Association shall retain an independent certified public accounting ("CPA") firm to conduct an annual audit of the financial statements of the Association. The audit shall be conducted in accordance with generally accepted auditing standards, and an opinion shall be rendered by the CPA firm as to whether the Association's financial statements are fairly stated in accordance with generally accepted accounting principles. In conjunction with the annual audit, the CPA firm shall produce a management letter for the benefit of the Board. The results of the annual audit, together with the management letter, shall be presented to the Board's audit committee and forwarded to the entire Board. The CPA firm selected by the Association must be authorized to provide accounting services in the State of Washington.

C. Budgeting. The Executive Director shall draft an annual expense budget for review, modification as deemed necessary or appropriate, and approval by the Board prior to the commencement of each fiscal year. The Board shall assure that adequate internal control policies and procedures with respect to the handling of Association assets and liabilities by the Executive Director including but not limited to, cash, cash receipts, cash disbursements, assessments, investments, accounts payable, and administrative expenses, are in place, and may, in its discretion, at any time, engage the CPA firm to review such policies and procedures.

D. Bank Accounts. Money and marketable securities shall be kept in bank accounts and investment accounts as approved by the Board. The Association shall deposit receipts and make disbursements from these accounts. All bank accounts/checking accounts shall be established in the name of the Association and shall be approved by the Board members. Authorized check signers shall be approved by the Board.

E. Examination and Annual Report. The Association shall be subject to examination by the Secretary. The Board shall submit to the Secretary each year, not later than 120 days after the Association's fiscal year, a financial report and a report of its activities during the preceding fiscal year as required by the Act.

ARTICLE VI

Assessment Plan

A. Dosage-Based Assessment. Because the Act contemplates an assessment methodology based on each Payer's actual use of vaccines (RCW 70.290.040(3)) and a payment plan (RCW 70.290.030(5)(n)), the Association has adopted a dosage-based assessment methodology ("DBA") further described on **Exhibit B**. Following Board vote of approval of DBA amounts as described in Section B of this Article, all Payers shall timely pay the Association all such assessments in accordance with the DBA amounts

in effect, unless the Association has specifically agreed in advance with a Payer to an alternative payment method. The DBA is not a medical claim. Payment of any DBA within the timeframe applicable under Washington State law to a medical claim will be deemed timely payment.

B. Assessment Grid. The Association shall post to its public website a grid of assessment amounts ("Assessment Grid"), by vaccine, to be applied to DBA transactions. From time to time, the Association will update the Assessment Grid as needed to assure that adequate funds, in aggregate, are available each month for transfer to the State's universal payment vaccination account for timely payment of invoices arising from the State's purchase of vaccines for which the Association is charged to provide funding under the Act. The Association will provide notice to its known Members of any revision to the assessment amounts. Such assessment revisions will be posted to the Association's website at least sixty (60) days prior to the effective date of the revisions.

ARTICLE VII

Member Audits; Interest and Late Assessments; Calculation of Penalty; Collection

A. Member Audits. An audit of a Member's compliance with obligations under the Act requires a majority vote of the Board or a request of the Secretary. The Association may audit compliance when a Member (i) fails to respond fully to any written request authorized by the Board for information concerning such Member's reporting for assessment purposes; a response is timely if made within forty-five (45) days after the date the request is mailed, postage pre-paid; or (ii) refuses to comply with the DBA without prior written approval by the Board of an alternative payment method. Any Member so audited shall reimburse the costs of such audit as required by the Act and this Plan of Operation within forty-five (45) days of the Board mailing, postage pre-paid, the Member notice that the Board has certified the audit costs. Upon failure of any such Member that has been audited to reimburse the costs of such audit, the Association shall provide notification to the Secretary of the unpaid costs due.

B. Interest and Late Assessments. The Association has established the interest charge for late payment of assessments. Assessments shall be due and deemed late if not paid within ninety (90) days following the date of service. The interest due shall be equal to the product of (i) the number of days past due times (ii) [TBD amount] times (iii) the amount past due. For clarity, the amount due shall include the amount of underpayment in the case of an incorrect payment. Interest accruals shall commence ninety (90) days following the date of service. The interest charge for late payment shall be added to amounts due for any assessment payment received after the applicable interest accrual commencement date. Upon failure of a Member to make payment within ninety (90) days of the date such payment is due, the Association shall provide notification to the Secretary of the total unpaid assessment amounts, due dates thereof, and accruing interest.

C. Calculation of Civil Penalties. Upon receipt of notification from the Association pursuant to this Article, the Secretary shall calculate the civil penalty amount and assess a civil penalty against any Member as required by RCW 70.290.060.

D. Collection. The Association may separately pursue collection of amounts past due as may be authorized by the Board.

ARTICLE VIII

Remittance to Universal Vaccine Purchase Account

The Association shall remit its assessment receipts, less the Association's administrative costs and any reserves set by the Board from time to time, to the credit of the universal vaccine purchase account ("UVPA") established pursuant to RCW 43.70.720. Funds transferred to the UVPA shall be delivered on a "just-in-time" basis, in order to support the assessment collection process and to enable the Association to gain as much interest income as reasonably possible through its collection process to help offset its costs of administration. The Association shall promptly respond to any inquiry of the Secretary concerning the availability and timely transfer of funds, enabling the Secretary to make payment of the Association's share under the Act for vaccine purchases made by the State of Washington.

ARTICLE IX

Disputes

A. Member Appeal of Disputes to Board. Members may request permission to appear before the Board at any time in connection with any dispute with the Association relating to an assessment or assessment reconciliation. No such request or appeal relating to assessments shall be heard until the protesting party has paid the assessment in full.

B. Arbitration. All disputes and differences that cannot be agreed upon by the parties will be decided by arbitration. The arbitrator(s) will have the authority to interpret this Plan and, in doing so, shall consider the customs and practices of the insurance industry. The arbitration shall be conducted under the auspices of the American Arbitration Association in accordance with its commercial arbitration rules. Such arbitration shall be held in Seattle, Washington. This agreement to arbitrate shall be enforceable and judgment upon any award may be entered in any court having jurisdiction, which the parties hereby stipulate and agree, will include any court of appropriate subject matter jurisdiction located within the state of Washington. Reasonable costs of arbitration shall be borne equally by the parties and each party shall pay the cost of its own personnel and counsel involved in such proceedings.

ARTICLE X

Board Policies

The Board may from time to time adopt and post to the Association website one or more policies ("Policies"). Such Policies shall govern the operation of the Association from and after the date of such posting, subject to further amendment by the Board from time to time.

ARTICLE XI

Health Information

A. Authority of WVA. The Association, including its authorized subcontractors, will receive and use certain health information of individuals to whom a vaccine is administered and for which an assessment is collected by the Association as provided by the Act and this Plan of Operation. The Association receives and collects such information pursuant to the grant of authority and direction of the Act as part of the public health activities constituting the Program and solely for such purpose. For clarity, no personal or health information of individuals (including "protected health information" as defined by the HIPAA

administrative simplification rules) is or shall be obtained from or disclosed to the Department of Health in connection with the activities of the Association and operation of the Program.

B. Compliance with Health Information Privacy and Security Laws. As required by applicable federal and state law, including the Act, the Association will preserve and protect the privacy and security of individual health information that the Association receives and uses in the course of carrying out its statutory purpose, including without limitation maintaining appropriate privacy and security policies and procedures, and agreements with the Association's contractors, subcontractors and associates to preserve the privacy and security of the health information of individuals.

ARTICLE XII

Agreements with Other States

Subject to approvals of the Secretary and the Board, the Association may from time to time (a) enter into one or more agreements with states other than Washington or vaccine funding organizations in such other states to address the needs of Washington resident children who receive vaccines in such other states and/or (b) make payments for vaccines for such children as requested by the Secretary. Such agreements may also address assessment equity and seek to minimize the risk of duplicate assessments for childhood vaccines. Payments under this Article or pursuant to agreements it authorizes shall be considered as vaccine costs in determining the assessments needed by the Association.

ARTICLE XIII

TPA Registration

Each TPA Member shall provide the data elements identified in Exhibit C to the Association by making an initial filing when first becoming a Member, using such web-based tools as shall be offered by the Association, and, thereafter, review and update any information so filed with the Association within ten (10) days of the date of a change in the data previously filed by the Member. Exhibit C may be modified from time to time by the Association but not more frequently than annually. The Association shall undertake reasonable efforts to make available, generally 24/7 apart from periodic maintenance and backup, a web-based tool which enables TPAs to check and update their Exhibit C information on file with the Association.

In accordance with the Act, the foregoing Plan of Operation, as amended, is approved by the Secretary.	
By:	Dated:
<div style="border-top: 1px solid black; height: 1.2em; margin-top: 10px;"></div> Umair A. Shah, MD, MPH Washington Department of Health	<div style="border-top: 1px solid black; height: 1.2em; margin-top: 10px;"></div>

Exhibit A
Schedule of Financial and Investment Statements

Financial Statement. Financial Statements will be released on the following schedule:

1. Monthly Statements: To the Treasurer and the Chairman of the Board fifteen (15) business days after the close of each month.
2. Quarterly Statements: To the full Board twenty-five (25) business days after the close of each quarter.
3. Annual Statements: Management's statements will be ready for internal review sixty (60) business days after the close of the year; full statements will be released to the public as soon as the audit is completed, and the audit report accepted by the Board.

Bank and Investment Statements. Reconciled bank statements will be sent to the Finance Committee fifteen (15) business days after the close of each month. Investment statements will be sent to the Finance Committee within fifteen (15) business days after the close of each quarter. Both the reconciled bank statements and the investment statements shall be made available upon request to all Board members.

Exhibit B**Washington Vaccine Association Dosage-Based Assessment Methodology**

Pursuant to Chapter 70.290 RCW, the Association collects and remits funds from health carriers and third-party administrators (collectively, the "Payers") for the cost of vaccines provided to covered children in Washington state. The Association has developed a dosage-based assessment ("DBA") method that uses a process similar to medical claims submissions to assess Payers for vaccines administered by providers to children who are Covered Lives of the Payers. "Covered Lives" has the meaning defined in Chapter 70.290.010 RCW. Providers administering vaccines to Covered Lives are required to submit a claim to the applicable Payer for administration of the vaccine and to submit separately a form (in claims format) complete with the billing code(s) for the vaccine(s) administered, the current vaccine assessment amount, the Association's federal tax identifier and NPI (national provider identification) number, and other typical claim form information (date, patient, payer and provider information, etc.)

The provider is paid by the applicable Payer for the claim for vaccine administration.

Each DBA form sent by providers generates payment by the applicable Payer to the Association in the amount of the DBA assessment. Per-vaccine DBA assessment amounts are established and published from time to time by the Association as referenced in Article VI Section B.

Exhibit C
TPA Data Elements
for
Web-based TPA Registration with the Washington Vaccine Association

Pursuant to this Plan of Operation, TPAs are required to maintain current information with the WVA on the following data elements:

A. TPA name and address

(to identify the entity and provide basic corporate or other business contact information)

1. TPA legal name.
2. Alternative or d/b/a name(s), if any.
3. Mailing Address:
 - a. Address line 1
 - b. Address line 2
 - c. City
 - d. State
 - e. Zip
4. NAIC and Group #s, if any.
5. Federal Tax ID number.
6. State or jurisdiction of legal formation/ incorporation.

B. Primary Regulatory/Compliance Contact

(contact information for individual primarily responsible for day-to-day WVA compliance)

1. First Name
2. Last Name
3. Position
4. Phone
5. Fax
6. Email
7. Mailing Address
 - a. Address line 1
 - b. Address line 2
 - c. City
 - d. State
 - e. Zip

C. Secondary Regulatory/Compliance Contact

(contact information for executive primarily responsible for overall WVA compliance and/or policy communications)

1. First Name
2. Last Name
3. Position
4. Phone
5. Fax
6. Email
7. Mailing Address
 - a. Address line 1

- b. Address line 2
- c. City
- d. State
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WASHINGTON VACCINE ASSOCIATION**AMENDED AND RESTATED PLAN OF OPERATION**

WHEREAS, the Washington State Universal Childhood Vaccine Program operated by the Washington State Department of Health provides vaccines to children less than 19 years of age resident in Washington (the "Program");

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ARTICLE I**Effective Date; Amendment**

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ARTICLE II

Conformity to Act, Articles and Bylaws; Limitation of Liability; Priority of Documents

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ARTICLE III

Management of the Association and its Assets

A. The Board may select and employ an Executive Director to be responsible for the administration and conduct of the business and affairs of the corporation pursuant to guidance established by the Board, from time to time. The Executive Director shall have the full authority necessary for direction and conduct of the affairs of the Association. The Association may have such additional employees as the Board of Directors shall approve.

B. The Board may select and contract with one or more third parties for services needed to administer the affairs of the Association and to implement the functions contemplated by this Plan of Operation.

ARTICLE IV

Public Awareness

The Board may establish and maintain public awareness of the Association through development of a website containing basic descriptive data and downloadable copies of the Association's Articles and Bylaws, together with this Plan and such other [information data](#) as the Board or the Executive Director may determine to be helpful or necessary from time to time. If, in the judgment of the Board, additional efforts are required to establish and maintain public awareness of the Association [and understanding of its purpose and functions](#), the Board shall be authorized to undertake such additional efforts. ~~The Board shall include the estimated costs for its public awareness program in its annual budget.~~

¹ See, for example, Sec. 8 of the Act.

ARTICLE V**Administrative Expenses; Accounting; Financial Reporting**

A. Financial and Other Records. Monthly, quarterly, and annual financial records shall be maintained and distributed by the Executive Director in accordance with the schedule set forth in **Exhibit A**. The quarterly report information shall include rolling forward-looking cash flow projections suitable to assist the Board in assuring adequacy of funds for future vaccine purchases and revising its assessment levels from time to time.

B. Annual Association Audit. The Association shall retain an independent certified public accounting ("CPA") firm to conduct an annual audit of the financial statements of the Association. The audit shall be conducted in accordance with generally accepted auditing standards, and an opinion shall be rendered by the CPA firm as to whether the Association's financial statements are fairly stated in accordance with generally accepted accounting principles. In conjunction with the annual audit, the CPA firm shall produce a management letter for the benefit of the Board. The results of the annual audit, together with the management letter, shall be presented to the Board's audit committee and forwarded to the entire Board. The CPA firm selected by the Association must be authorized to provide accounting services to business in the State of Washington.

C. Budgeting. The Executive Director shall draft an annual expense budget for review, modification as deemed necessary or appropriate, and approval by the Board prior to the commencement of each fiscal year. The Board shall assure that adequate internal control policies and procedures with respect to the handling of Association assets and liabilities by the Executive Director including but not limited to, cash, cash receipts, cash disbursements, assessments, investments, accounts payable, and administrative expenses, are in place, and may, in its discretion, at any time, engage the CPA firm to review such policies and procedures.

D. Bank Accounts. Money and marketable securities shall be kept in bank accounts and investment accounts as approved by the Board. The Association shall deposit receipts and make disbursements from these accounts. All bank accounts/checking accounts shall be established in the name of the Association and shall be approved by the Board members. Authorized check signers shall be approved by the Board. ~~Two signatures shall be required on all checks in excess of \$2,500.00.~~

E. Examination and Annual Report. The Association shall be subject to examination by the Secretary. The Board shall submit to the Secretary each year, not later than 120 days after the Association's fiscal year, a financial report and a report of its activities during the preceding fiscal year as required by the Act.

ARTICLE VI**Assessment Plan**

A. Dosage-Based Assessment. Because the Act contemplates an assessment methodology based on each Payer's actual use of vaccines (RCW 70.290.040(3)) and a payment plan (RCW 70.290.030(5)(n)), the Association has adopted a dosage-based assessment methodology ("DBA") further described on **Exhibit B**. Following Board vote of approval of DBA amounts as described in Section B of this Article, all Payers shall timely pay the Association all such assessments in accordance with the DBA amounts

in effect, unless the Association has specifically agreed in advance with a Payer to an alternative payment method. The DBA is not a medical claim. Payment of any DBA within the timeframe applicable under Washington State law to a medical claim will be deemed timely payment.

B. Assessment Grid. The Association ~~shall~~^{has} posted to its public website a grid of assessment amounts ("Assessment Grid"), by vaccine, to be applied to ~~DBA transactions under the DBA.~~ From time to time, the Association will update the Assessment Grid as needed to assure that adequate funds, in aggregate, are available each month for transfer to the State's universal payment vaccination account for timely payment of invoices arising from the State's purchase of vaccines for which the Association is charged to provide funding under the Act. The Association will provide notice to its known Members of any revision to the assessment amounts. ~~Such~~^{and} such assessment revisions will be posted to the Association's website at least sixty (60) days prior to the effective date of the revisions.

ARTICLE VII

Member Audits; Interest and Late Assessments; Calculation of Penalty; Collection

A. Member Audits. ~~An~~^a Audit of a Member's compliance with obligations under the Act requires ~~a~~^a majority vote of the Board or ~~a~~^a request of the Secretary. The Association may audit compliance when a Member (i) fails to respond fully to any written request authorized by the Board for information concerning such Member's reporting for assessment purposes; a response is timely if made within forty-five (45) days after the date the request is mailed, postage pre-paid; or (ii) refuses to comply with the DBA without prior written approval by the Board of an alternative payment method. Any Member so audited shall reimburse the costs of such audit as required by the Act and this Plan of Operation within forty-five (45) days of the Board mailing, postage pre-paid, the Member notice that the Board has certified the audit costs. Upon failure of any such Member that has been audited to reimburse the costs of such audit, the Association shall provide notification to the Secretary of the unpaid costs due.

B. ~~Interest and Late Assessments.~~ The Association ~~has~~^{has} established~~es~~ the interest charge for late payment of assessments. Assessments shall be due and deemed late if not paid within ninety (90) days following the date of service. The interest due shall be equal to the product of (i) the number of days past due times (ii) ~~0.000493~~^[TBD amount] times (iii) the amount past due. For clarity, the amount due shall include the amount of underpayment in the case of an incorrect payment. ~~Interest accruals shall commence ninety (90) days following the date of service, annual notice of assessment in the case of a delinquent payment pursuant to RCW 70.290.030. In the case of failure to pay one or more DBAs, the Association shall send a notice of late DBA payment or payments, and the payments shall be deemed due, and late, and interest shall accrue commencing thirty (30) days following the date the notice of late assessment is mailed, postage pre-paid, to the Member.~~ The interest charge for late payment shall be added to amounts due for any assessment payment received after the applicable interest accrual commencement date. Upon failure of a Member to make payment within ninety (90) days of the date such payment is due, upon a majority vote of Board, the Association shall provide notification to the Secretary of the total unpaid assessment amounts, due dates thereof, and accruing interest. ~~the Association shall provide notification to the Secretary of the total unpaid assessment amounts, due dates thereof, and accruing interest.~~

C. Calculation of Civil Penalties. Upon receipt of notification from the Association pursuant to this Article, the Secretary shall calculate the civil penalty amount and assess a civil penalty against any Member as required by RCW 70.290.060.

D. Collection. The Association may ~~pursue~~ separately pursue collection of amounts past due as may be authorized by the Board.

ARTICLE VIII Remittance to Universal Vaccine Purchase Account

The Association shall remit its assessment receipts, less the Association's administrative costs and any reserves set by the Board ~~or the Executive Director~~ from time to time, to the credit of the universal vaccine purchase account ("UVPA") established pursuant to RCW 43.70.720. Funds transferred to the UVPA shall be delivered on a "just-in-time" basis, in order to support the assessment collection process and to enable the Association to gain as much interest income as reasonably possible through its collection process to help offset its costs of administration. ~~The Secretary's or the Secretary's designee shall have access privileges to be able to directly observe the balances in the Association's accounts, and t~~The Association shall promptly respond to any inquiry of the Secretary concerning the availability and timely transfer of funds, enabling the Secretary to make payment of the Association's share under the Act for vaccine purchases made by the State of Washington.

ARTICLE IX Disputes

A. Member Appeal of Disputes to Board. Members may request permission to appear before the Board at any time in connection with any dispute with the Association relating to an assessment or assessment reconciliation. No such request or appeal relating to assessments shall be heard until the protesting party has paid the assessment in full. ~~Any assessment amount paid under protest and not based on Member error, Member negligence, or Member misconduct shall be held in an interest bearing account with principal and interest to be paid to the prevailing party upon final resolution of the protest.~~

B. Arbitration. All disputes and differences that cannot be agreed upon by the parties will be decided by arbitration. The arbitrator(s) will have the authority to interpret this Plan and, in doing so, shall consider the customs and practices of the insurance industry. The arbitration shall be conducted under the auspices of the American Arbitration Association in accordance with its commercial arbitration rules. Such arbitration shall be held in Seattle, Washington. This agreement to arbitrate shall be enforceable and judgment upon any award may be entered in any court having jurisdiction, which the parties hereby stipulate and agree, will include any court of appropriate subject matter jurisdiction located within the state of Washington. Reasonable costs of arbitration shall be borne equally by the parties and each party shall pay the cost of its own personnel and counsel involved in such proceedings.

ARTICLE X Board Policies

The Board may from time to time adopt and post to the Association website one or more policies ("Policies"). Such Policies shall govern the operation of the Association from and after the date of such posting, subject to further amendment by the Board from time to time.

ARTICLE XI Health Information

A. Authority of WVA. The Association, including its authorized subcontractors, will receive and use certain health information of individuals to whom a vaccine is administered and for which an assessment is collected by the Association as provided by the Act and this Plan of Operation. The Association receives and collects such information pursuant to the grant of authority and direction of the Act as part of the public health activities constituting the Program and solely for such purpose. For clarity, no personal or health information of individuals (including "protected health information" as defined by the HIPAA administrative simplification rules) is or shall be obtained from or disclosed to the Department of Health in connection with the activities of the Association and operation of the Program.

B. Compliance with Health Information Privacy and Security Laws. As required by applicable federal and state law, including the Act, the Association will preserve and protect the privacy and security of individual health information that the Association receives and uses in the course of carrying out its statutory purpose, including without limitation maintaining appropriate privacy and security policies and procedures, and agreements with the Association's contractors, subcontractors and associates to preserve the privacy and security of the health information of individuals.

ARTICLE XII Agreements with Other States

Subject to approvals of the Secretary and the Board, the Association may from time to time (a) enter into one or more agreements with states other than Washington or vaccine funding organizations in such other states to address the needs of Washington resident children who receive vaccines in such other states and/or (b) make payments for vaccines for such children as requested by the Secretary. Such agreements may also address assessment equity and seek to minimize the risk of duplicate assessments for childhood vaccines. Payments under this Article or pursuant to agreements it authorizes shall be considered as vaccine costs in determining the assessments needed by the Association.

ARTICLE XIII
TPA Registration

~~This Article becomes effective should the State of Washington legislature amend the Act and move responsibility for TPA registration to the Association.~~

Each TPA Member shall provide the data elements identified in Exhibit C to the Association by making an initial filing ~~when first becoming a Member, on or before October 15, 2013~~ using such web-based tools as shall be offered by the Association, and, thereafter, review and update any information so filed with the Association ~~within ten (10) days of the date of a change in the data previously filed by the Member. Exhibit C may be modified from time to time by the Association (i) upon the reasonable request of the Association, which shall not, without a two-thirds vote of the Board shall occur but not more frequently than annually, or (ii) upon the Member's own initiative within ninety (90) days of the date of any change in the contents of any such data previously supplied by the Member to the Association.~~ The Association shall undertake reasonable efforts to make available, generally 24/7 apart from periodic maintenance and backup, a web-based tool which enables TPAs to check and update their Exhibit C information on file with the Association.

In accordance with the Act, the foregoing Plan of Operation, as amended, is approved by the Secretary.

By:

Dated:

John Wiesman, DrPH, MPHUmar A. Shah, MD,MPH

Washington Department of Health

~~Exhibit~~**XHIBIT A**
Schedule of Financial and Investment Statements

Financial Statement. Financial Statements will be released on the following schedule:

1. Monthly Statements: To the Treasurer and the Chairman of the Board fifteen (15) business days after the close of each month.
2. Quarterly Statements: To the full Board twenty-five (25) business days after the close of each quarter.
3. Annual Statements: Management's statements will be ready for internal review sixty (60) business days after the close of the year; full statements will be released to the public as soon as the audit is ~~completed~~completed, and the audit report accepted by the Board.

Bank and Investment Statements. ~~Separately,~~ Reconciled bank statements will be sent to the Finance Committee fifteen (15) business days after the close of each month. Investment statements will be sent to the Finance Committee within fifteen (15) business days after the close of each quarter. Both the reconciled bank statements and the investment statements shall be made~~are~~ available upon request to all Board members.

Exhibit B**Washington Vaccine Association Dosage-Based Assessment Methodology**

Pursuant to Chapter 70.290 RCW, the ~~Association~~ Washington Vaccine Association (the "Association") collects and remits funds from health carriers and third-party administrators (collectively, the "Payers") for the cost of vaccines provided to covered children in Washington state. The Association has developed a dosage-based assessment ("DBA") method that uses a process similar to medical claims submissions to assess Payers for vaccines administered by providers to children who are Covered Lives of the Payers. "Covered Lives" has the meaning defined in Chapter 70.290.010 RCW. Providers administering vaccines to Covered Lives are required to submit a claim to the applicable Payer for administration of the vaccine and to submit separately a form (in claims format) complete with the billing code(s) for the vaccine(s) administered, the current vaccine assessment amount, the Association's federal tax identifier and NPI (national provider identification) number, and other typical claim form information (date, patient, payer and provider information, etc.)

The provider is paid by the applicable Payer for the claim for vaccine administration.

Each DBA form sent by providers generates payment by the applicable Payer to the Association in the amount of the DBA assessment. Per-vaccine DBA assessment amounts are established and published from time to time by the Association as referenced in Article VI Section B, provided in the Association's Plan of Operation. ~~These amounts are published to the Association's website in the form of an assessment grid which lists the assessment amount for each vaccine.~~

Exhibit C
TPA Data Elements
for
Web-based TPA Registration with the Washington Vaccine Association

Pursuant to this ~~Plan of Operation, ("Plan") of the Washington Vaccine Association ("WVA"), TPA third party administrators ("TPAs"), as such entities are defined in the Plan,~~ are required to maintain current information with the WVA on the following data elements:

A. TPA name and address

(to identify the entity and provide basic corporate or other business contact information)

1. TPA legal name.
2. Alternative or d/b/a name(s), if any.
3. Mailing Address:
 - a. Address line 1
 - b. Address line 2
 - c. City
 - d. State
 - e. Zip
4. NAIC and Group #s, if any.
5. Federal Tax ID number.
6. State or jurisdiction of legal formation/ incorporation.

B. ~~Administrative~~ Primary Regulatory/Compliance Contact

(contact information for individual primarily responsible for day-to-day WVA compliance)

1. First Name
2. Last Name
3. Position
4. Phone
5. Fax
6. Email
7. Mailing Address
 - a. Address line 1
 - b. Address line 2
 - c. City
 - d. State
 - a-e. Zip

C. ~~Executive~~ Secondary Regulatory/Compliance Contact

(contact information for executive primarily responsible for overall WVA compliance and/or policy communications)

1. First Name
2. Last Name
3. Position
4. Phone
5. Fax

6. Email
7. Mailing Address
 - a. Address line 1
 - b. Address line 2
 - c. City
 - d. State
 - e. Zip

PUBLIC COMMENT PROTOCOL

Washington Vaccine Association (WVA) is a Washington non-profit company organized in 2010 for the purpose of collecting funds for the State of Washington for the costs of pediatric vaccines purchased by the State but not covered by federal financing, all as set forth in Chapter 70.290 RCW.

WVA Board of Directors meetings and certain WVA committee meetings, such as the Vaccine Committee, are generally open to the public. Subject to available time on the agenda, a portion of such meetings is scheduled for public comment. Meeting dates are posted on the WVA website. Meeting agendas may be changed by the Chair of the meeting at his or her discretion.

WVA values comments by the public about the work of WVA. The following guidelines apply to comment at meetings by the public:

1. Individuals desiring to speak at a meeting should contact WVA at least two business days in advance of the meeting. The name, contact information, and affiliation or representation of any organization should be identified. Please send the notice to wvameetings@wavaccine.org.
2. Notice of attendance should briefly identify the topic to be discussed by the speaker. The topic should be a matter of public concern relevant to the work of WVA and not purely an individual matter.
3. The public comment period is not an interactive session. Requests for information, response to questions, and similar comments will be responded to by WVA at a later time. Questions for the Board or for its executive staff should be directed to the Executive Director (address below).
4. Each speaker will be permitted to speak for not longer than three minutes.
5. WVA does not guarantee display or distribution of materials at a meeting.
6. The process of public comment shall be overseen by the Chair of the meeting (generally the Board or Committee Chair). The Chair may, in his or her discretion, curtail or lengthen the period for public comment.
7. This Protocol shall be posted on the WVA website and included in public meeting materials.

Public comment may be provided in writing at any time, directed to:

Executive Director
Re: Public Comment
PO Box 94002
Seattle, WA 98124-9402
wvameetings@wavaccine.org