

Application Information for King County Board & Commission Appointments
(Please attach resume if available)

Attachment A

2003-529

Board/Commission for which you are applying: King County Board of Appeals/Equalization

Name: Stephen J Wehner Phone: (425) 861-0534 / (425) 869-9439
(home) (work)

E-mail Address: sjwehner@w-link.net

Business address: 9916 18rd Ct NE Home address: * 9916 18rd Ct NE

Redmond WA 98052 (self-employed) Redmond WA 98052

(Please indicate preferred mailing address with an *)

Education: Golden Gate University, M.S. Taxation, 1996
(name of high school, college/university, year graduated, degrees)

US Naval Postgraduate School, M.S. Management, 1978

University of California-Irvine, B.S. Biology, 1969

Professional licenses held (if applicable to specific board/commission):

CPA Certificate (Washington), Enrolled Agent, enrolled to practice before the IRS

Present employment (job title): Adjunct Instructor of Accounting (part - time)

Date of employment: 1993 - Present

Employer (including mailing address): Columbia College, 13910 45th Ave NE, Suite 816,
Marysville, WA 98271

Previous employment and/or experience: US Coast Guard, 23 year career, retired with rank of
Commander, (see attached resume for experience)

Memberships on any city and/or county boards, commissions, or committees and dates of terms you served: Member of Lake Washington School District Fiscal Advisory Committee 1995 - Present
(current term expires in December 2003)

King County Council District: 3


Please explain why you feel you are the most qualified candidate for this board/commission appointment. As a CPA, Enrolled Agent, Instructor of Accounting and retired Coast Guard officer I bring a unique and optimal combination of formal education, past community service and practical and applied work experience to the Board. For example as a Coast Guard Officer, during my career I sat on several Boards and Courts so I am familiar with the collaborative and deliberation mechanics of a board. In both my accounting practice and my teaching I regularly deal with cost and valuation issues. I understand and use the vocabulary and fundamental principals in conducting analysis and making and explaining decisions to inexperienced laypersons. Because of the nature of both my Tax practice and Adjunct teaching I have scheduling flexibility and as such (with reasonable notice) can be available for Board meetings. Finally, I strongly believe in community service and as such will contribute much to the Board, the Council and most importantly the citizens of King County.

How did you learn of this opportunity? 8/11/03 Article in Eastside Journal

AFFIRMATIVE ACTION PROGRAM & PERSONAL INFORMATION

The Executive seeks a diverse representation on boards/commissions. Information in this section will assist in achieving this goal and is voluntary on your part.

African American Native American Sex (M/F)
 Asian White Disability (Y/N)
 Hispanic Other Date of Birth


Signature

8/25/2003
Date

Please return completed form to: Rick Ybarra, Liaison for Boards and Commissions
King County Executive Office
516 Third Avenue, Room 400
Seattle, WA 98104-3271

STEPHEN J. WEHNER

9916 183rd Ct. NE
Redmond, WA 98052-6900

Telephone (425) 869-9439
E-Mail: sjwehner@w-link.net

August 25, 2003

Kathy Lambert
King County Council Representative
King County Courthouse
516 Third Avenue, Room 1200
Seattle, WA 98104.3272

Ms Lambert:

By this Letter of Interest I am applying for the vacant position on the King County Board of Appeals/Equalization.

This letter includes:

1. Copy of my resume with names of current professional and personal references
2. Completed copy of "Application Information for King County Board and Commission Appointments"
3. Completed copy of King County Board of Ethics "Statement of Financial and other Interests"

I am a retired Coast Guard officer (retired in 1993 with rank of Commander). I am a CPA (not licensed) and an Enrolled Agent. I have a small tax practice that I operate out of my home, primarily serving individuals, estates, trusts and sole proprietor small businesses. I teach accounting and tax courses as an adjunct faculty member for Columbia College up at the NAVSTA Everett and Smokey Point Support center locations. In addition, I'm a graduate of the Leadership Redmond program and currently sit on the Lake Washington School District Fiscal Advisory committee. Appointed by Janice Linville, my second term expires in December and I do not look to continue.

I am confident that I meet or exceed all of the requirements for this position on the King County Board of Appeals/Equalization. Further, I believe that I am the ideal candidate for the position, bringing an optimal combination of formal education, past community service and practical and applied work experience. As a Coast Guard officer, during my career I sat on several Boards and Courts so I am at least reasonably familiar with the collaborative and deliberation mechanics of a board.

Perhaps most importantly, beyond my technical qualifications is my availability. As an Adjunct faculty member for Columbia College I teach in the evenings. My tax practice, although certainly peak loading in March and early April, allows a great deal of flexibility in scheduling client appointments. Thus, assuming some advance scheduling of Board meetings, I will have no problem being available when needed.

Finally, I believe strongly in community service and as such could contribute much through Board membership. I know that I would prove to be an excellent representative of your district as well as a constructive and productive addition to the Board.

Respectfully,



Stephen J. Wehner

STEPHEN J. WEHNER, EA

9916 183rd Ct NE
Redmond, WA 98052-6900
425 869-9439

EDUCATION:

Golden Gate University, M.S. Taxation, 1996
Golden Gate University, Accounting Courses to qualify for CPA Exam
US Naval Postgraduate School, M.S. Management, 1978
University of California-Irvine, B.S. Biology, 1969

PROFESSIONAL:

CPA Certificate (*Washington*)
Enrolled Agent, enrolled to practice before IRS
Member of AICPA, NAEA and WSSEA

CURRENT ACCOUNTING EXPERIENCE:

Self Employed: Income Tax Return preparation with an emphasis on individuals, sole proprietors, trusts and estates. Tax and financial planning, including estate and trust. Accounting systems to meet small business decision support, information and compliance needs. **1986 to present**

Instructor of Accounting: Teach undergraduate and graduate courses in Financial Accounting, Cost/Managerial Accounting, Government and Fund Accounting and Federal Income Tax for *Columbia College at the Everett Naval Station*, **1993 to present**

AccounTemps: Assigned to SCS/Compute, Bellevue, WA. Tested and evaluated 1996 tax return preparation software that is used by high end Tax professionals (CPAs, Attorney's, and EA's) around the country. Tested Federal Individual and Estate Income tax software as well as the State software for several complex states. Assisted in the development and testing of two new products, Estate tax returns (Form 706) and a powerful new multiyear Tax Planning product. **October 1996 through May 1997**

ORRTAX: Working part-time as a Tax Analyst helped develop a new line of tax software products including Corporation, Fiduciary & Partnerships for Federal and State applications. Wrote specifications, designed quality review and compliance testing
May 1998 to January 2001 - Seasonal

MILITARY CAREER:

Twenty three years of progressively more responsible administrative and training experience in program and financial management, controllership, risk management, budgeting, accounting system need assessment, development and installation, contract administration and general resource management as an officer in the U.S. Coast Guard. Retired with rank of Commander.

Military Assignments Included:

CHIEF - CFO of 2000+ student Training Center
FINANCIAL - Full Range of Financial Services, staff of 70+ professionals
OFFICER - Developed and executed both Capital & Annual Budgets
- Directed accounting, food service, warehouse/supply and contracting operations
- Restructured ailing retail sales activities to lower costs, improve profitability and increase services

ADMINISTRATION - Administered \$480 Million multi-year ship renovation contract
- Directed staff of 100+ high energy engineers, inspectors, negotiators and logisticians
- Delivered ships on time and within budget

NEGOTIATION - Negotiated major contract modifications to provide cash flow and economic stability for Contractor in Chapter 11
- Contractor emerged from bankruptcy, completed work on time
- Incorporated standard costs and work pools in Contract
- Directed improvements in Contractor's estimating and sub-contractor performance measurements systems

STEPHEN J. WEHNER

- CONFLICT RESOLUTION**
- Resolved high level political conflict created by predecessor
 - Involved artful negotiation with OMB, GAO and DOT agencies
 - Brush fires doused, project successfully delivered
- INNOVATION**
- Developed methodology for lease/buy analysis for \$650 Million acquisition of new design polar icebreaker, affirmed buy decision
 - Accommodated a tripling in number of students through streamlining and contracts for support services
- MENTOR**
- Counseled and provided vocational guidance
 - Launched highly successful careers
 - Sponsored M.S. level research theses
 - Inspired opportunities to be seized

OTHER EMPLOYMENT:

Baseball Coach: **Part-time** - Coach Junior Varsity Baseball team for *Redmond Junior High, Redmond, WA, 1994 to 2000, during the Spring Quarter*

COMMUNITY SERVICE

Leadership Redmond – 1993/4

Lake Washington School District – Fiscal Advisory Committee 1995 - Present

CURRENT/FORMER EMPLOYER REFERENCES:

Jeff Reed Ph.D.

Director
Columbia College
13910 45th Ave. NE, Suite 816
Marysville, WA 98271
425 304-4481
425 210 1907 (cell)

Mark Castro CPA

Tax Analysis Manager
ORRTAX Software Inc
13208 NE 20th Street
Bellevue, WA 98005
425 649-8201 ext. 1251 Email: MCastro@ORRTAX.com

OTHER REFERENCES:

RoseMarie Ives (friend and Mayor of Redmond)

Redmond City Hall
15670 NE 85th St
Redmond, WA 98052
425 556-2101

Bob Collard (Fellow committee member LWSD Fiscal Advisory Committee)

Assistant Superintendent, Business & Support Services
Lake Washington School District
P.O. Box 97039
Redmond, WA 98073-9739
(425) 702-3222 (W)

William E. Downing (friend and Chairman LWSD Fiscal Advisory Committee)

President, Downing Construction Company
20630 NE 66th Place
Redmond, WA 98053
(425) 868-7185 (W)
Email: WED@DowningConstruction.com

STEPHEN J. WEHNER

TEACHING EXPERIENCE ADDENDUM

Currently teach the following courses for Columbia College at either the Everett NAVSTA or the Marysville site. Courses are conducted in eight week semesters with 5 contact hours per week.

I have a great deal of flexibility in teaching these courses within the general framework prescribed by Columbia College. In addition to the lectures I select the texts, prepare the syllabus, prepare, administer and grade exams and of course assign course grades.

ACCT 280 - Accounting I – Financial

Text: *College Accounting – A Practical Approach*, by Slater; publisher Prentice Hall

Introductory course required for several majors. Uses a practical approach in introducing the principals and concepts of accounting and the application of procedures relating to the complete accounting cycle.

Preparation of financial statements for sole proprietorships, partnerships and corporations is emphasized

ACCT 281 - Accounting II – Managerial

Text: *Cost Accounting – A Managerial Emphasis*, by Horngren, Foster, & Datar; publisher Prentice Hall

Introductory course required for several majors. Uses a practical approach in learning the cost accounting principals and tools used in the management of an enterprise. Cost accounting information as a part of the larger information system in support of the decision making and performance measurement process is emphasized.

ACCT 381 - Federal Income Tax – Individuals

Text: *West Federal Taxation - Individual Income Taxes*, by Hoffman, Smith & Willis; publisher Southwestern

Very popular elective course which focuses on the income taxation of individuals. Emphasizes both the conceptual framework and technical compliance requirements of the U.S. tax system as well as tax accounting procedures.

ACCT 382, 383, 384 - Intermediate Accounting I, II & III (3 semesters)

Text: *Intermediate Accounting*, by Spiceland, Sepe & Tomassini; publisher Irwin – McGraw-Hill

Core course for "Accounting emphasis" Management majors. Addresses the entire conceptual spectrum of Financial Accounting ranging from financial reporting to specific treatments such as pensions, contingent liabilities, leases, accounting changes, error correction etc.

ACCT 386 – Managerial and Cost Accounting

Text: *Cost Accounting – A Managerial Emphasis*, by Horngren, Foster, & Datar; publisher Prentice Hall

Popular elective for Business degree students that focuses on the Cost and Managerial Accounting tools used in the performance measurement, planning and decision making process. Emphasis is on not only doing the analysis but also the presentation of the process, results and subsequent recommendations to non-accounting decision makers.

ACCT 481 – Federal Income Tax – Corporations

Text: *Federal Taxation 200X – Corporations, Partnerships, Estates & Trusts*, by Anderson, Pope & Kramer; publisher Prentice Hall

Popular elective that focuses on tax accounting for corporations, partnerships, trusts and estates. Emphasis is on compliance and tax planning as a part of the overall decision making process.

ACCT 485 – Fund & Government Accounting

Text: *Introduction to Governmental and Not-For-Profit Accounting*, by Razek, Hosch & Ives; publisher Prentice Hall

Increasingly popular elective that focuses on the accounting and reporting concepts, standards and procedures applicable to municipal, state, and federal governments and not-for-profit institutions

BUSI 562 – Managerial Accounting (Masters in Business Administration degree program)

Text: *Management Accounting*, by Atkinson, Banker, Kaplan & Young; publisher Prentice Hall

Core course in the MBA curriculum which examines the development, interpretation and application of accounting information for managerial planning, control and decision making. Focus is on integrating this information with the other available information to plan and make both tactical and strategic decisions.

Emphasis is on the presentation of the process, results and subsequent recommendations to non-accounting decision makers.

STEPHEN J. WEHNER

PROJECT MANAGEMENT EXPERIENCE ADDENDUM

EDUCATION AND TRAINING:

DEFENSE SYSTEMS MANAGEMENT COLLEGE: Graduate of the Project Managers Certificate program (PMC 88-1). This intensive 20 week program of study is a congressionally mandated requirement for all Defense Department major system acquisition Program Managers. It addresses all phases of project management from feasibility analysis and concept design through system delivery, program life modification and eventual system retirement.

MISC TRAINING: Attended numerous short-term training programs on Project Management, Contract Administration and related topics such as, Litigation, Personnel, Subcontract Management etc.

PROJECTS:

SHIP RENOVATION: Contract to renovate 8 High Endurance Cutters. When contractor filed for Chapter 11 protection, I was called in to assist the existing staff renegotiate contract terms to meet Bankruptcy Court requirements in order to enable the contractor to complete this \$480+ Million project. Compelled and assisted in redesign of contractor's accounting system. Implemented new subcontract management and reporting system and new labor hour tracking system. Negotiated cost pools which greatly facilitated contract change negotiation and pricing. Completed the contract on time, delivering all 8 ships on time and within budget.

ACCOUNTING SYSTEM: Assumed, on very short notice, the project manager position for the development of a new Coast Guard wide accounting system when predecessor was fired. Because of timing and size of the Coast Guard, this system became the federal government prototype accounting system. Successfully implemented system which has continued to expand and meet the constantly changing requirements.

LEASE/BUY ANALYSIS: When congress required the Coast Guard to consider leasing as an alternative to purchasing a new Icebreaker, I was tasked with designing, conducting and then defending through the federal budget process a lease-buy analysis. Never done before, I worked closely with OMB (Office of Management and Budget – Dave Stockman era) and Treasury to develop parameters and criteria. "Buy" outcome was successfully defended and the Coast Guard is now in the process of construction.



KING COUNTY BOARD OF APPEALS & EQUALIZATION

Date: November 2003

TOTAL NUMBER OF MEMBERS: 7

LENGTH OF TERM: 4 Years

BOARD MEMBERS APPOINTED AND CONFIRMED:

Name	Sex	Ethnicity	KC Dist.	Skill/Affiliation	Date 1st Appt.	Term Expires	Term #	Other
1 Lawrence Kenney	M	Caucasian	2	Past Member of the Washington State Board of Tax Appeals	07/20/00	06/30/04	1	
2 Patricia Emerson	F	Caucasian	2	Community Activist. League of Women Voters; Board of Directors of the Institute for Washington's Future	10/04/01	06/30/05	1	
3 Stephen Wehner	M	Caucasian	3	Retired Coast Guard Officer, former Military Chief Financial Officer	11/17/03	06/30/06	P	
4 Helen E. Kay	F	Asian	6	Pharmacist; KC Landmark & Heritage Commission; Wing Luke Asian Museum Board; Chong WA Benevolent Association	12/03/96	06/30/04	2	
5 Louise J. McKinney	F	African American	10	Director of Curriculum and Principal, Seattle Public Schools, Board Member, ACT	02/13/95	06/30/05	2	
6 Andres Tangalin	M	Asian	5	Seattle Public School Principal; Asian Council & Referral Services Director; Filipino-American Historical Society	12/06/96	06/30/07	2	
7 Dolores Sibonga	F	Asian	4	Attorney, Former Seattle City Councilmember	05/07/03	06/30/2007	1	

2003-529

APPOINTED, NOT YET CONFIRMED:

Name	Sex	Ethnicity	KC Dist.	Skill/Affiliation	Date 1st Appt.	Term Expires	Term #	Other
3 Stephen Wehner	M	Caucasian	3	Retired Coast Guard Officer, former Military Chief Financial Officer	11/17/03	06/30/06	P	

Attachment C

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3 Stephen Wehner	M	Caucasian	3	Retired Coast Guard Officer, former Military Chief Financial Officer	11/17/03	06/30/06	P	



King County Executive
RON SIMS

2003-529

November 17, 2003

Stephen Wehner
9916 - 183rd Ct. NE
Redmond, WA 98052-6900

Dear Mr. Wehner:

I am pleased to appoint you to the King County Board of Appeals and Equalization, for a partial term expiring June 30, 2006. Your appointment is subject to confirmation by the King County Council.

I would like to invite you to attend one of our New Employee Orientations (NEO), held every Wednesday in the Benefits Conference Room on the third floor of the Exchange Building, 821 Second Avenue, Seattle. While these sessions are generally geared towards new employees, newly appointed board or commission members would benefit from hearing a general overview of the County's organizational structure, how the King County Council operates, and a review of the Ethics Code. If you choose, you would attend only the first half-hour from 9:00 a.m. - 9:30 a.m. To register for a NEO, please contact Colby Cavanaugh, at (206) 263-3654.

Enclosed is "A Summary of the King County Code of Ethics" and an Acknowledgment of Receipt form (yellow page). Please sign the Acknowledgment of Receipt form and return it to the address on the form, within 10 days of receipt of this letter. Thank you for agreeing to serve the people of King County as a member of the Board of Appeals and Equalization.

Sincerely,

Ron Sims
King County Executive

cc: The Honorable Kathy Lambert, King County Councilmember, District 3
David Goff, Staff Liaison

