

December 12, 2024

Finance Report

	Fund	Beginning Balance	Deposits	Disbursements	Ending Balance
1	General 667.1	219,274.17	966,543.49	47,010.88	1,138,806.78
2	Capital 667.3	7,232.72	0.00	0.00	7,232.72
3	Bond 667.2	733,036.33	20,438.01	184,070.55	569,403.79
4	Invested Gen	907,537.50	0.00	907,537.50	0.00
5	Invested CAP	0.00	0.00	0.00	0.00

1. GENERAL EXPENSE FUND 667.1: See 2024 Operating Budget table and graphs.

General Expenditure Scripts for approval

Date	Amount	Date	Amount
11/18/24	8,858.35		
11/25/24	1,809.96		
12/09/24	5,650.62		

2. CAPITAL FUND 667.3: See 2024 Capital summary.

Capital Expenditure Scripts for Approval

Date	Amount

3. BOND FUND 667.2:

Debt repayment schedule (2024 June 1 \$51,291.37, December 1 \$184,070.55)

2018 12/18	\$3,225,750.00			
year	Principle	Interest	Sub Total	Annual Total
2024 June		51,291.37		
2024 Dec	132,779.18	51,291.37	184,070.55	

4. Internal Review and Reconciliation

	Date	By
Treasurer's Report	12/11/24	Commissioner Connor
Auditor's Report	12/11/24	"
Credit Card	12/11/24	"
Petty Cash	12/11/24	"
Payroll	12/11/24	"
General Deposits	12/11/24	"



STATE OF WASHINGTON

DEPARTMENT OF RETIREMENT SYSTEMS

P.O. Box 48380 • Olympia, WA 98504-8380 • (360) 664-7000 • Toll Free 1-800-547-6657 • www.drs.wa.gov

November 26, 2024

VIA EMAIL

Jennifer McLean
West Klickitat Regional Fire Authority
PO Box 151
Husum, Washington 98623

Re: Agreement to Extend Social Security Coverage

Dear Ms. McLean,

Enclosed is an Agreement between West Klickitat Regional Fire Authority and the State of Washington (State), through the Department of Retirement Systems (DRS) as the duly designated State Social Security Administrator, to seek approval from the Social Security Administration (SSA) to grant Social Security coverage to eligible employees of your organization pursuant to Section 218 of the Social Security Act:

- Return the signed agreement to DRS (a scanned copy via email is fine).
- Upon receipt of the signed agreement; DRS will execute a *Modification to the Master Social Security Agreement* between the State and the SSA.
- DRS will notify you when the fully executed modification is received from the SSA and send you a copy (along with a copy of the fully executed agreement between the state and your agency).

When this process is complete, eligible employees of West Klickitat Regional Fire Authority will be covered for Social Security as part of a coverage group as defined in Section 218(b)(5) of the Act. This is also known as 'absolute' coverage. The coverage will extend to employees participating in the Public Employees' Retirement System (PERS) and/or the Washington State Deferred Compensation Program (DCP) because the effective date is prior to your organization's participation in PERS and DCP. There is no impact to members of the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

If you have any questions or concerns regarding this letter or the process to extend Social Security coverage to your employees, please feel free to contact me at (360) 664-7165 or via email at melanie.piccin@drs.wa.gov.

Sincerely,

Melanie L. Piccin
State Social Security Coordinator



STATE OF WASHINGTON

DEPARTMENT OF RETIREMENT SYSTEMS

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AGREEMENT

To Extend Social Security Coverage to Eligible Employees

This Agreement is made by and between:

The State of Washington,
Department of Retirement Systems
State Social Security Administrator (“State”)

and

West Klickitat Regional Fire Authority (“Political Subdivision”)

WITNESSETH

WHEREAS the Political Subdivision desires to extend Social Security coverage to its eligible employees under the provisions of chapter 41.48 Revised Code of Washington (RCW) and in accordance with Section 218(b) of the Social Security Act, and

WHEREAS the governing body of the Political Subdivision duly adopted a resolution to provide Social Security coverage for its eligible employees in conformity with Section 218 of the Social Security Act,

NOW, THEREFORE, in consideration of the premises, the parties hereby agree that said coverage shall be extended to the eligible employees of the Political Subdivision, subject to the following terms and conditions:

A. SERVICES COVERED

This agreement includes all services, as defined by Section 218(c) of the Social Security Act, performed by eligible employees of the Political Subdivision as part of a coverage group (as defined in Section 218(b) of the Social Security Act).

B. MANDATORY EXCLUSIONS

Certain services are mandatorily excluded from coverage under a 218 Agreement. This agreement shall exclude the following services as defined in Section 218(c)(6) of the Social Security Act:

- (A) service performed by an individual who is employed to relieve him from unemployment,
- (B) service performed in a hospital, home, or other institution by a patient or inmate thereof,
- (C) covered transportation service (as determined under section 210(k) of the Social Security Act),

- (D) service (other than agricultural labor or service performed by a student) which is excluded from employment by any provision of section 210(a) of the Social Security Act other than paragraph (7) of such section,
- (E) service performed by an individual as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency, and
- (F) service described in section 210(a)(7)(F) which is included as “employment” under section 210(a) of the Social Security Act.

C. CONTRIBUTIONS BY THE POLITICAL SUBDIVISION

The Political Subdivision, as a part of this Agreement hereby agrees to pay to the Internal Revenue Service at such times as may be required by Federal laws and regulations, amounts equivalent to the sum of taxes which would be imposed under the Federal Insurance Contributions Act if the services of employees covered by this Agreement constituted employment as defined in such Act.

D. COMPLIANCE WITH THE LAW AND REGULATIONS

The Political Subdivision further agrees that it will comply with all Federal and State laws and with such rules and regulations as the Internal Revenue Service and/or the State may prescribe to carry out the purposes of Section 218 of the Social Security Act and chapter 41.48 RCW.

E. MODIFICATION

This agreement may be modified at the request of the Political Subdivision to include additional employees or additional services not now included in this agreement. Such modification shall be consistent with the provisions of Section 218 of the Social Security Act, but no modification shall be allowed to exclude employees or services currently included in this Agreement.

F. EFFECTIVE DATE

This Agreement shall be effective as of **January 1, 2025**.

IN WITNESS THEREOF, the parties hereto, referred to as State and Political Subdivision, through their respective agents, have executed this Agreement as of the date written below.

Thomas Montag, Chair
WKRFA Board of Fire Commissioners

Melanie L. Piccin
WA State Social Security Coordinator

Date

Date