

BOARD OF COUNTY COMMISSIONERS COUNTY OF KITTITAS
STATE OF WASHINGTON
RESOLUTION NO. 2024- 188

Resolution to Approve an Interlocal Agreement between Kittitas County and Snoqualmie Pass Fire and Rescue District No. 51 to have Snoqualmie Pass Fire and Rescue District No. 51 process their own Accounts Payable and Payroll warrants Independent of the Kittitas County Auditor's Office Warrant Processing System

WHEREAS, Snoqualmie Pass Fire and Rescue District No. 51 has had its own accounting system which is fully capable of printing checks for accounts payable and payroll; and

WHEREAS, the Washington State Auditor per RCW 43.09.230 has stated that the Kittitas County Auditor and Kittitas County Treasurer can allow Snoqualmie Pass Fire and Rescue District No. 51 to print its own checks for accounts payable and payroll using an imprest banking account; and

WHEREAS, this Interlocal Agreement is entered into under the authority of and in conformity with the Interlocal Cooperation Act, chapter 39.34 RCW; and

WHEREAS, The Board of Kittitas County Commissioners constitutes the legislative authority of Kittitas County and deems this to be in the best interest of the County;

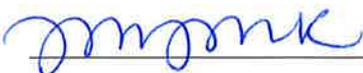
NOW, THEREFORE, BE IT RESOLVED the Kittitas County Board of Commissioners hereby approves and shall execute the attached Interlocal Agreement between Kittitas County and Snoqualmie Pass Fire and Rescue District No. 51 to have Snoqualmie Pass Fire and Rescue District No. 51 process their own accounts payable and payroll independent of the Kittitas County Auditor's Office warrant processing system.

Dated this 5th day of November 2024, at Ellensburg, Washington.



Clerk of the Board – Julie Kjorsvik

Deputy Clerk of the Board – Mandy Buchholz



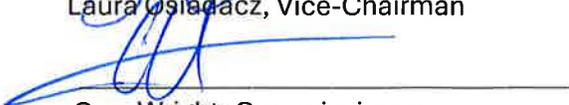
BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Brett Wachsmith, Chairman



Laura Osiodacz, Vice-Chairman



Cory Wright, Commissioner

Interlocal Agreement Between Kittitas County and Snoqualmie Pass Fire and Rescue District No. 51 to have Snoqualmie Pass Fire and Rescue District No. 51 Process its Own Accounts Payable and Payroll Warrants Independent of the Kittitas County Auditor's Office Warrant Processing System

This Interlocal Agreement is made and entered into this [DATE], by and between the Snoqualmie Pass Fire and Rescue District No. 51, Kittitas County Commissioners; the Kittitas County Auditor and the Kittitas County Treasurer.

WHEREAS, the Interlocal Cooperation Act, as amended and codified in chapter 39.34 of the Revised Code of Washington ("RCW"), provides for public agencies to enter into agreements for joint or cooperative action authorized under that chapter;

WHEREAS, the County and the Snoqualmie Pass Fire and Rescue District No. 51 are public agencies within the meaning of chapter 39.34 RCW and may enter into interlocal agreements;

WHEREAS, RCW 52.12.021 further provides that fire protection districts may enter into all necessary contracts and do all lawful acts required and expedient to carry out the purpose of title 52 RCW;

WHEREAS, title 52 RCW governs the activities of fire protection districts within the State of Washington and within Kittitas County;

WHEREAS, RCW 52.16.010 provides that the County Treasurer shall receive and disburse Fire District revenues, collect authorized Fire District taxes and assessments, and credit Fire District revenues to the Fire District's proper fund;

WHEREAS, RCW 52.16.050(1) further provides that the County Treasurer shall pay out money received for the account of the Fire District on warrants issued by the County Auditor against the proper funds of the Fire District, which warrants shall be issued on vouchers approved and signed by a majority of the Fire District Board and by the Fire District Secretary;

WHEREAS, RCW 36.22.050, RCW 36.22.060 and RCW 36.22.090 provide for issuance by the County Auditor of Fire District payroll warrants payable by the County Treasurer;

WHEREAS, all parties herein agree this change will save staff time and expenses for the Kittitas County Auditor, Kittitas County Treasurer, and Snoqualmie Pass Fire and Rescue District No. 51;

NOW, THEREFORE THE PARTIES do hereby execute and agree to the terms, promises and conditions of this Interlocal Agreement for the purposes set forth herein and as follows:

1. This interlocal Agreement shall be effective from and after the first date recited herein above and shall continue in effect indefinitely until terminated by one of the parties herein.
2. Effective [DATE], Kittitas County Auditor will no longer print Snoqualmie Pass Fire and

Rescue District No. 51 accounts payable and payroll warrants. Snoqualmie Pass Fire and Rescue District No. 51 will Direct Deposit and print checks in-house for accounts payable and payroll.

3. Snoqualmie Pass Fire and Rescue District No. 51 will open an imprest account with [BANK].
4. Snoqualmie Pass Fire & Rescue District No. 51 will submit requests to Kittitas County to Kittitas County to reimburse the imprest account via a voucher listing submitted and approved as needed with the Fire Commissioners' signatures.
 - a. The Auditor and Treasurer will inform the district with direction in regards to the internal procedures for how/when to submit the voucher listing to the county, in accordance with this agreement.
5. Any changes to the established imprest account or the imprest amount must be approved by the Kittitas County Auditor and Kittitas County Treasurer before adoption by the District.
6. Kittitas County Auditor reserves the right to review all District records related to the operation of the imprest account. For this reason, the District is responsible for maintaining and preserving all public records as required by the Washington Public Records Act and applicable public records retention schedule.
7. Upon approval of the voucher listing from Kittitas County Auditor, Kittitas County Treasurer will remit the funds, via ACH (Automated Clearing House), to Snoqualmie Pass Fire and Rescue District No. 51 bank account.
8. Any party herein may terminate this Interlocal Agreement upon thirty (30) days written notice to the other parties at the addresses recited herein above.
9. The District will hold harmless, defend, and indemnify Kittitas County from any and all claims, actions, suits, charges, and judgments whatsoever that arise out of the District's performance or nonperformance of the services or subject matter called for in this Interlocal Agreement.
10. As required by RCW 42.24.180, the District shall:
 - a. Appoint an auditing officer for the District, and the auditing officer shall acquire on behalf of the District, bonds in the amount of not less than \$100,000;
 - b. Adopt contracting, hiring, purchasing and disbursing policies that implement effective internal control;
 - c. Provide for the review of the documentation supporting claims paid and for its approval of all checks or warrants issued in payment of claims at its next regularly scheduled public meeting; and
 - d. Shall require that if, upon review, it disapproves some claims, the auditing officer and the officer designated to sign the checks shall jointly cause the

disapproved claims to be recognized as receivables of the District and to pursue collection diligently until the amounts disapproved are collected or until District Commissioners are satisfied and approves the claims.

11. The District is responsible for ensuring its expenditures are appropriate and comply with all federal and state laws and regulations.
12. The District shall adopt and adhere to adequate processes, procedures, and controls in place to prevent the misuse or loss of public funds from the revolving imprest account, which must include, but is not limited to, the following:
 - a. All expenditures from the imprest account must be processed in accordance with the Washington State Budgeting, Accounting, and Reporting System (BARS), and federal and state law.
 - b. The original copy of all invoices and supporting documentation shall be on file at the District office.
 - c. The auditing officer shall review invoices received, note the date received and clearly indicate the account to which the expenditures are to be posted.
 - d. The auditing officer shall review all invoices to be presented for payment.
 - e. Checks shall be signed by the auditing officer and one board member.
 - f. The auditing officer shall provide the District Commissioners with a copy of the imprest reconciliation of the revolving imprest account monthly.
 - g. The District will furnish to Kittitas County Auditor/Kittitas County Treasurer a copy of the imprest account bank statements monthly.
 - h. The revolving imprest account shall be replenished semi-monthly in the amount equal to the approved invoices paid.
 - i. No receipt other than approved replenishments and increases to the authorized balance may be deposited into the account.
 - j. The account may never be used for personal cash advances, loans or expenditures
 - k. Furnish the County Auditor and Treasurers Office with a copy of an executed District Resolution evidencing the adoption of these policies, procedures, and controls.
13. This Interlocal Agreement shall not create a separate legal or administrative entity, nor provide for the acquisition or disposal of property other than set forth herein.
14. The Kittitas County Auditor shall serve as administrator for administering the terms, promises, and conditions of this Interlocal Agreement.
15. All parties to this Interlocal Agreement agree to provide mutual cooperation and make good faith efforts to assist one another in fulfilling the terms of this agreement.
16. The parties to this Interlocal Agreement do not intend to assume any contractual obligations to anyone other than the parties to this Interlocal Agreement. The parties do not intend that there be any third-party beneficiaries.
17. No parties to this Interlocal Agreement shall have the right to transfer or assign, in whole or in part, any or all of its obligations and rights hereunder without the prior

written consent of authorized representatives of the other parties.

18. This Interlocal Agreement may be amended, altered or changed in any manner by the mutual written consent of authorized representative of all parties herein.
19. Copies of this Interlocal Agreement, together with the resolutions of all parties' governing bodies' approval and ratification of this Interlocal Agreement, shall be posted on the County's website after execution of the Interlocal Agreement by all parties.
20. In the event any litigation should arise from this Interlocal Agreement, the venue of such action of litigation shall be in the Superior Court of the State of Washington in and for the County of Kittitas. This Agreement shall be governed by the law of the State of Washington.
21. If any term or condition of this Interlocal Agreement or the application thereof to any person(s) or circumstances is held invalid, such invalidity shall not affect other terms, conditions or applications which can be given effect without the invalid term, condition or application. To this end, the terms and conditions of this Interlocal Agreement are declared severable.

Snoqualmie Pass Fire and
Rescue District No. 51

[Signature]
Commissioner

[Signature]
Commissioner

[Signature]
Commissioner

Date: 10/23/2024

Board of Commissioners
Kittitas County, Washington

[Signature]
Brett Wachsmith, Commissioner

[Signature]
Laura Osiadacz, Commissioner

[Signature]
Cory Wright, Commissioner

Date: Nov. 5, 2024

ATTEST

[Signature]
District Secretary



[Signature]
Clerk of the Board

[Signature]
County Auditor

[Signature]
County Treasurer