



**Kittitas County Public Hospital District No. 2  
BOARD OF COMMISSIONERS' REGULAR MEETING**

July 15<sup>th</sup>, 2024 at 6:30 p.m.  
Upper Kittitas County Medic One Ambulance Station 99  
111 Pine Street, Cle Elum

OR

Via Zoom ID: 846 5341 7409 Passcode: 957188

**AGENDA**

- I. Introductions**
- II. Approval of Agenda\*** (1)
- III. Approval of Minutes\***
  - a. June 17, 2024 (2-4)
- IV. Public Comments/Announcements/Correspondence**
- V. Reports:**
  - a. Operations Report (G. Scherer) (5-9)
  - b. Superintendent's Report (J. Petersen) (10)
  - c. Ancillary Report (R. Holden) (11)
  - d. Finance Report, Approval of Expenses (J. Adler)
    - 1. Finance Report June 2024 (12-22)
    - 2. 2023 Audit Update (23-24)
- VI. Old Business**
  - a. Levy Update (J. Petersen)
  - b. Educational Outreach (M. Wurl) (28)
  - c. Board Vacancy
- VII. New Business**
  - a. Upcoming Meeting Dates:
    - 1. August 19, 2024 Regular Meeting
    - 2. September 16, 2024 Regular Meeting
- VIII. Adjournment**

Note: Upcoming Agenda Items  
August 2024: Appoint Commissioner

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Key:  
\*Action Item



# Kittitas County Public Hospital District #2

## BOARD MEETING MINUTES

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Meeting Date: Monday: June 17, 2024  
Minutes of: Regular Meeting of the Board of Commissioners  
Meeting Place: Medic One Ambulance Station, 111 Pine Street, Cle Elum, WA  
Minutes Submitted By: Jason Adler, Treasurer

### **Introductions:**

Commissioners: Floyd Rogalski, Ingrid Vimont, and Carrie Youngblood. Superintendent: Julie Petersen, Treasurer: Jason Adler; Ancillary Operations: Rhonda Holden; Michele Wurl and EMS Manager Geoff Scherer.

Commissioner Fred Benjamin was excused.

Visitors: Dr. Andrew Thomas

### **Called to order:**

Meeting was called to order by President Rogalski at 6:30pm.

### **Approval of Agenda:**

Action: A motion to approve the agenda was made by Commissioner Vimont and seconded by Commissioner Youngblood. Motion carried.

### **Approval of Minutes:**

Action: A motion to approve the minutes of May 20, 2024 was made by Commissioner Vimont and seconded by Commissioner Youngblood. Motion carried.

### **Public Comment:**

Geoff Scherer presented a card from Jeff Meyers offering his sincere condolences on Commissioner Vatheuer passing.

Floyd Rogalski stated that he wanted to recognize the Vatheuer family for Hartwig's years of commitment to Hospital District No. 2 and the community and asked for a moment of silence.

### **Operations Report:**

The Commissioners reviewed the written operations report and operating statistics for May 2024. In May, there were 113 calls for service, which lead to 60 transports. Geoff reported that operations continue to run lower than budget. Geoff stated that they had a number of applicants for both the EMT and Paramedic positions and they have had conducted interviews. Geoff stated that he will also be reaching out to Dr. Horsley regarding the number of contacts to operate independently due to the current low call volumes. Geoff stated that it costs about \$15,000 to bring on a per diem paramedic due to the overstaffing needed for training.

Action: A motion made to support hiring two per diem paramedics as requested contingent on Dr. Horsley reducing the requirement of attending 50 transports with Medic One before being

released to practice independently was made by Commissioner Vimont and seconded by Commissioner Youngblood. Motion carried.

Geoff stated that Medic One received a grant in the amount of \$62,500 from Greater Health Now and requested that \$21,000 of the grant funds be used to sponsor 2 EMT to go through Paramedic school. He recommended that if approved by the Board they would make two payments to the students, and if they accepted the would be paid 50% up front and 50% after successful graduation. The Board discussed the significance of investing in local talent to increase the qualified candidates that Medic One relies on for operations.

Action: A motion to approve operations to support two EMT's to go through Paramedic school at CWU and pay tuition up to \$10,500 each was made by Commissioner Youngblood and seconded by Commissioner Vimont. Motion carried.

### **Superintendent's Report:**

The commissioners reviewed and discussed the written Superintendent's Report with Julie Petersen. Julie stated that she wanted to recognize Hartwig's services throughout the years and stated that he will be missed by all of those around him.

Geoff read a letter from a patient that expressed exceptional, above and beyond care that was provided by a member of Medic One. Geoff purposed starting a Hartwig Vatheuer Award, like the Daisy Award at the hospital. Geoff stated that if this was supported by the Board, he would like to nominate Jason Boitano. The Board requested staff create an award system as requested in Hartwig's name.

Julie expressed general concerns for the number of measures that will be on the August 6<sup>th</sup> ballot along with the Levy Lid Lift. Julie stated that the large number of governor candidates and other federal offices come on the ballot first so voters will need to get to the back page to vote for the EMS Levy.

Julie stated that we have also received notice of intent to negotiate from IAFF as the current contract ends September 30, 2024.

### **Ancillary Report:**

The commissioners reviewed and discussed the written ancillary report with Rhonda Holden. Commissioner Vimont stated she heard that the potential buyer of 47 Degrees North has decided to not pursue the purchase.

### **Finance Report:**

The financial statements for May 2024 were reviewed and discussed by the Commissioners. Jason stated that overall, the number of runs were below budget and the average charge per run was under budget, resulting in a lower than budget operating revenue. Jason stated that expense were \$15,000 over budget which resulted in a financial net loss for the month of May in the amount of \$4,906. Jason stated that grant income in the amount of \$62,500 was recognized in the May financials.

Action: A motion to recognize the financial statements and warrants was made by Commissioner Youngblood and seconded by Commissioner Vimont. Motion carried.

Jason presented a draft resolution and application to consider for HD2 property owners to be able to use their property tax contribution as credit towards any out-of-pocket expenses paid to the district, up to \$500. Jason explained that discounting the charges may not benefit the patients due to the nature of co-pays and co-insurances. The Board expressed concern that

renters would not be eligible for the savings. The Board agreed to revisit this next year as the optics may confuse the community members and the concern of this not applying to renters.

**Old Business:**

The Board discussed a list of community members to reach out to for letters to the editor in support of Medic One.

Michele asked for personal contact information for those that would like to receive email communication in support of the levy, Michele also reviewed a list of community education opportunities to present Medic One operations and inform about the levy. Michele reviewed the presentation that operations prepared to be delivered at those events.

**New Business:**

The Board discussed the open commissioner position and stated that they are given 90 days to fill it which would be August 22<sup>nd</sup>. If the district doesn't appoint someone and the candidate accept by that time, then the County Commissioners will appoint someone. The Board agreed that they would like to have a selection committee and both Commissioner Rogalski and Youngblood have requested to be on the committee, other members concurred.

Action: A motion to nominate Sarah Heniges, provider at Family Medicine Cle Elum to fill the open seat was made by Commissioner Youngblood and seconded by Commissioner Rogalski. Motion carried.

**Adjournment:**

The next regular meeting date: July 15, 2024 at 6:30 pm in the UKC Medic One Ambulance Station located at 111 Pine Street, Cle Elum, WA.

There being no further business, the regular meeting was adjourned at 8:39 pm by Commissioner Rogalski.





## OPERATION'S MANAGER REPORT – Geoff Scherer

**July 2024**

	June 2024	June 2023
Calls for Service	123	131
Patient Count	89	118
Patient Transports	66	72
Patient Treated, Released and Free of Charge	22	46
Year to Date Transports	383	410
Station #73 Transports (Medic 931)	<b>32</b>	
Station # 99 Transports (Medic 991 and 992)	<b>34</b>	

### **Personnel**

I offered a per-diem position to one of the Medics we interviewed and tested. I am still waiting to talk with Dr. Horsley about the probation matrix that he requires.

### **Apparatus**

Medic 5 is back from Braun with new A/C and will be going in for its annual. M11 chassis arrived at Braun NW and box build will start soon (\$332,000), delivery is not expected until July of 2025.

Year	Unit	Current Miles	End ODO	Estimated Life Remaining	Location	Comments
2022	M10	2,868	64,854	85,146	Station 93	1 <sup>st</sup> Out
2021	M9	2,053	88,097	61,903	Station 99	1 <sup>st</sup> Out
2019	M8	291	95,722	54,278	Station 99	Backup
2016	M5	525	151,281	-1,281	Station 99	Backup
Total Miles		5,737				

\*Estimated life remaining based on 150,000 miles

### **Miscellaneous**

- The agency has applied for and received a community paramedicine grant from Greater Health Now for the amount of \$62,500.
- The agency participated in 4 different MCI training courses this month.
- 22 hours of no ALS coverage in June 2024 (Level Zero) due to all medic units being engaged.
- June saw full staffing of both ALS ambulances; this is due to the over staff position that was approved in January.

### 2024 Concurrent Calls

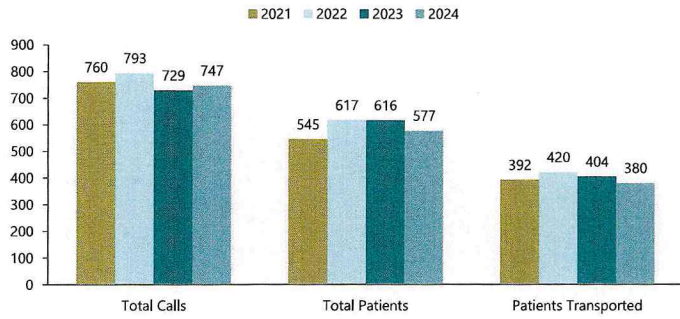
	2023 Ave	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Percent</b>	47%	58%	49%	47%	45%	45%	47%						
<b>Calls</b>	60	88	63	64	44	51	59						

### 2024 Level Zero Hours

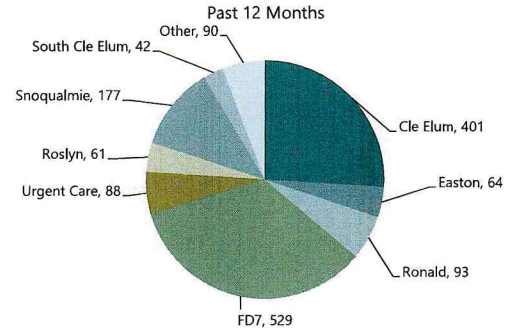
	2023 Ave	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
<b>Hours</b>	17	19	14	19	21	17	22						
<b>Passed</b>	<1	1	0	2	0	0	1						

## Kittitas County Public Hospital District No. 2

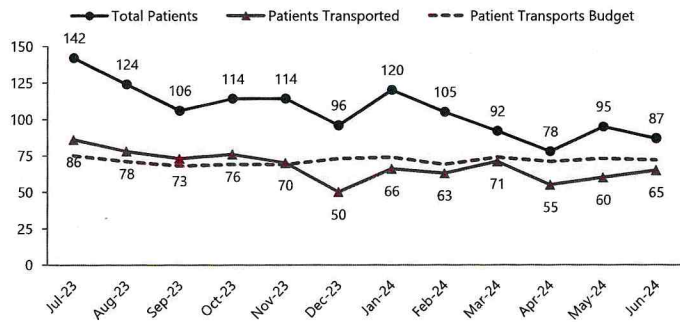
### Volumes, YTD



### Calls by Zone



### Patients and Transports



### Days Cash on Hand



YTD values through end of previous month

Last updated 7/11/2024

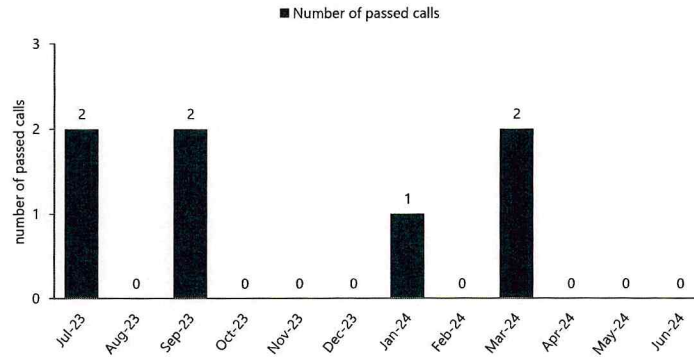
## Kittitas County Public Hospital District No. 2

### Turnout Time - Dispatch to Enroute

7/1/2023 to 6/30/2024

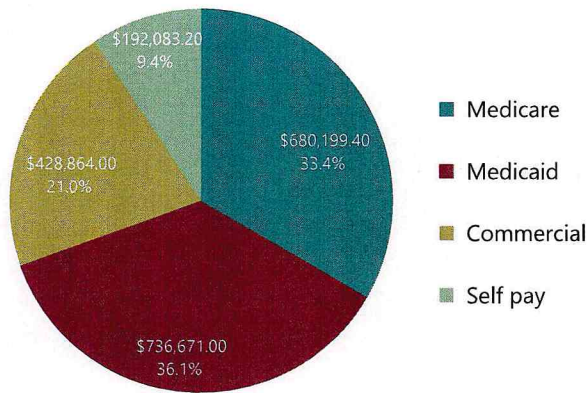
Apparatus	Responses	Turnout Time
M931(HD2)	585	5:32
M991 (HD2)	316	2:02
<i>HD2 Overall</i>	<i>901</i>	<i>4:18</i>

### Passed Calls



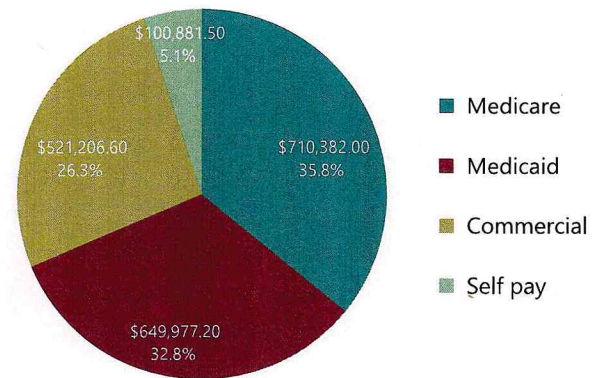
### Payor Mix by Charges

4/1/2023 to 3/31/2024



### Payor Mix by Charges

4/1/2022 to 3/31/2023

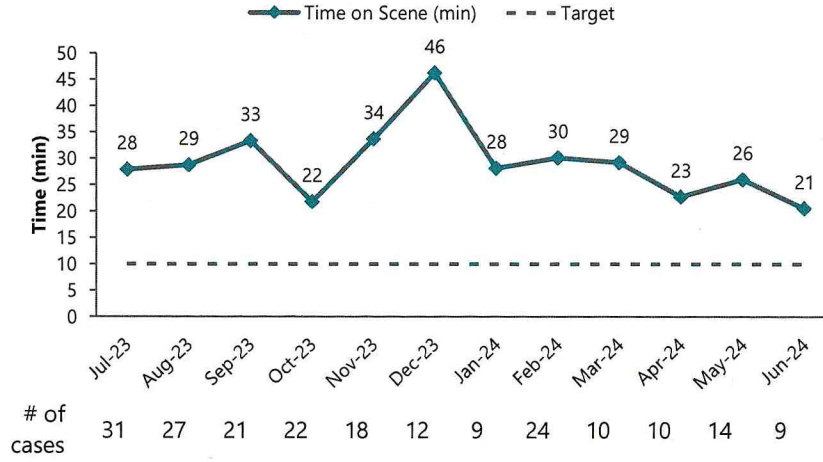




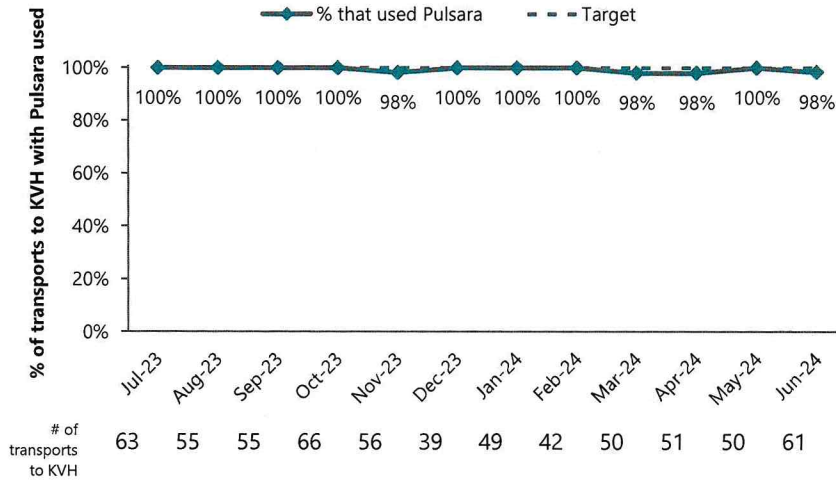
# Kittitas County Public Hospital District No. 2

## Quality Metrics

### Time on Scene ↓ for trauma patients



### Pulsara Used ↑ for patients transported to KVH







## **SUPERINTENDENT'S REPORT – Julie Petersen**

### **July 2024**

#### **Commission Vacancy**

The appropriate notice was made that the Commission nominated Sarah Heniges to fill the vacancy left by Hartwig's passing. Qualified residents of Hospital District #2 were invited to apply to fill the vacancy. In addition to Sarah's letter of interest, we also received a letter of interest from Auren O'Connell. Both Auren and Sarah are long-term, well-respected members of the upper county healthcare community. We are organizing interviews for the two candidates to include Commissioners Rogalski and Youngblood for the week of July 15.

#### **A NEW FACE**

Ron Urlacher who oversaw the addition of more than 110,000 square feet of clinical space for Hospital District #1, celebrated his first day of retirement on July 4<sup>th</sup>. Ron assisted with the selection and early onboarding of his replacement, Wayne Tivis. Wayne comes to us from Lubbock, Texas with many years of healthcare and construction experience. Randy Kaiser will continue on supporting Wayne.

#### **All Things Levy**

Staff, including union staff have attended 5 events to present education on the upcoming levy. All report being well received. We anticipate at least a letter to the editor this week and 2 more events before the BOC meeting. All of the feedback has been positive.

Note: The Citizen Committee supporting the levy will be meeting in the Station 99 Conference Room just prior to the Board meeting at 5:45. They have assured us that their business will be concluded by 6:30.



## ANCILLARY SERVICES OPERATIONS REPORT – Rhonda Holden

July 2024

### **47 Degrees North**

The proposed developer of Bull Frog Flats is planning to attend a Cle Elum City Council meeting in the future. At the time of this report, the date was not yet determined.

### **Search & Rescue (SAR)**

There is a public hearing regarding the proposed Kittitas County Regional Search & Rescue and Emergency Operations Center on Wednesday August 7<sup>th</sup> at 6 p.m. in the City of Cle Elum Council Chambers. The meeting is available virtually at <https://us06web.zoom.us/j/891294481> with meeting ID: 7573184018 and passcode: 98922. Written comments can also be submitted to the City of Cle Elum until August 7<sup>th</sup>, but must be received by July 24 at 4 p.m. to be considered prior to the public hearing.

### **Cle Elum City Heights**

Ederra hosted a Kittitas County Chamber Members open house on July 10 to provide updates on job creation, infrastructure development, tax revenue, investments and ongoing litigation affecting the project. I did not attend this open house but will look for more detailed information from the Chamber.

### **506 Power Street**

I hope to have a verbal update on this project at the Board meeting.

Kittitas County Hospital Dist 2  
Statement of Revenue and Expense

	66	72	(6)	382	433	(51)	404
MEDICAL BILLABLE RUNS	66	72	(6)	382	433	(51)	404
AVERAGE CHARGE PER RUN	2,469	2,600	(131)	2,469	2,594	(125)	2,417
	Current Month			Year to Date			Prior
	Actual	Budget	Variance	Actual	Budget	Variance	YTD
INTEREST INCOME	12,936	13,793	(857)	77,081	83,221	(6,140)	97,332
RENTAL INCOME	23,117	24,873	(1,756)	138,701	150,068	(11,367)	138,760
OTHER OPERATING REVENUE	0	2,065	(2,065)	68,266	12,426	55,840	80,960
AMBULANCE REVENUE	162,932	187,175	(24,243)	943,300	1,123,047	(179,747)	976,628
<b>TOTAL REVENUE</b>	<b>198,985</b>	<b>227,906</b>	<b>(28,921)</b>	<b>1,227,348</b>	<b>1,368,762</b>	<b>(141,414)</b>	<b>1,293,681</b>
CONTRACTUAL ADJUSTMENTS	61,425	65,511	(4,086)	355,624	393,068	(37,444)	349,672
GEMT PROGRAM CHANGE 2023	20,000	20,000	0	120,000	120,000	0	120,000
BAD DEBT	7,192	9,877	(2,685)	39,216	59,588	(20,372)	56,352
CHARITY CARE	275	129	146	941	778	163	889
<b>DEDUCTIONS FROM REVENUE</b>	<b>88,893</b>	<b>95,517</b>	<b>(6,624)</b>	<b>515,781</b>	<b>573,434</b>	<b>(57,653)</b>	<b>526,913</b>
<b>NET OPERATING REVENUE</b>	<b>110,092</b>	<b>132,389</b>	<b>(22,297)</b>	<b>711,567</b>	<b>795,328</b>	<b>(83,761)</b>	<b>766,768</b>
SALARIES AND WAGES	128,810	129,730	(920)	821,461	782,012	39,449	672,085
EMPLOYEE BENEFITS	40,721	40,790	(69)	269,943	245,057	24,886	223,391
PROFESSIONAL FEES	750	2,833	(2,083)	10,373	17,002	(6,630)	27,782
SUPPLIES	6,791	12,992	(6,201)	69,456	77,954	(8,498)	61,283
UTILITIES	3,151	5,498	(2,347)	28,686	33,035	(4,349)	24,459
PURCHASED SERVICES	43,772	37,319	6,453	218,278	223,979	(5,701)	176,969
CEUCC SUBSIDY EXPENSE	16,910	16,910	(0)	101,459	101,458	1	99,470
DEPRECIATION	45,133	45,888	(755)	273,806	275,324	(1,518)	273,832
INSURANCE	3,604	3,440	164	21,396	20,652	744	19,199
LICENSES AND TAXES	350	833	(483)	4,112	5,001	(889)	4,572
INTEREST EXPENSE	9,225	9,225	0	55,351	55,352	(1)	55,266
TRAVEL AND EDUCATION	1,692	452	1,240	6,508	2,713	3,795	4,052
OTHER DIRECT EXPENSES	1,017	3,805	(2,788)	5,480	22,825	(17,345)	5,337
<b>EXPENSES</b>	<b>301,925</b>	<b>309,715</b>	<b>(7,790)</b>	<b>1,886,309</b>	<b>1,862,364</b>	<b>23,945</b>	<b>1,647,696</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(191,833)</b>	<b>(177,326)</b>	<b>(14,507)</b>	<b>(1,174,742)</b>	<b>(1,067,036)</b>	<b>(107,706)</b>	<b>(880,928)</b>
TAX LEVY INCOME	189,453	157,696	31,757	986,273	948,877	37,396	901,172
<b>NET INCOME (LOSS)</b>	<b>(2,380)</b>	<b>(19,630)</b>	<b>17,250</b>	<b>(188,469)</b>	<b>(118,159)</b>	<b>(70,310)</b>	<b>20,244</b>
DAYS CASH ON HAND	275.0						
AR DAYS	91.9						
CURRENT RATIO	6.87						

Kittitas County Hospital Dist 2  
Statement of Revenue and Expense

	66	72	(6)	382	433	(51)	404
MEDICAL BILLABLE RUNS	66	72	(6)	382	433	(51)	404
AVERAGE CHARGE PER RUN	2,469	2,600	(131)	2,469	2,594	(125)	2,417
	Current Month			Year to Date			Prior
	Actual	Budget	Variance	Actual	Budget	Variance	YTD
OTHER OPERATING REVENUE	0	1,583	(1,583)	68,266	9,537	58,729	55,552
AMBULANCE REVENUE	162,932	187,175	(24,243)	943,300	1,123,047	(179,747)	976,628
<b>TOTAL REVENUE</b>	<b>162,932</b>	<b>188,758</b>	<b>(25,826)</b>	<b>1,011,566</b>	<b>1,132,584</b>	<b>(121,018)</b>	<b>1,032,181</b>
CONTRACTUAL ADJUSTMENTS	61,425	65,511	(4,086)	355,624	393,068	(37,444)	349,672
GEMT PROGRAM CHANGE 2023	20,000	20,000	0	120,000	120,000	0	120,000
BAD DEBT	7,192	9,877	(2,685)	39,216	59,588	(20,372)	56,352
CHARITY CARE	275	129	146	941	778	163	889
<b>DEDUCTIONS FROM REVENUE</b>	<b>88,893</b>	<b>95,517</b>	<b>(6,624)</b>	<b>515,781</b>	<b>573,434</b>	<b>(57,653)</b>	<b>526,913</b>
<b>NET OPERATING REVENUE</b>	<b>74,040</b>	<b>93,241</b>	<b>(19,201)</b>	<b>495,785</b>	<b>559,150</b>	<b>(63,365)</b>	<b>505,267</b>
SALARIES AND WAGES	127,499	129,538	(2,039)	817,896	780,854	37,042	671,445
EMPLOYEE BENEFITS	40,620	40,775	(155)	269,670	244,971	24,699	223,342
SUPPLIES	6,791	12,992	(6,201)	69,456	77,954	(8,498)	61,283
UTILITIES	3,072	4,793	(1,721)	28,489	28,809	(320)	21,410
PURCHASED SERVICES	29,463	20,799	8,664	120,533	124,862	(4,329)	84,862
DEPRECIATION	14,497	14,864	(167)	87,950	87,983	(33)	87,201
INSURANCE	895	911	(16)	5,312	5,457	(145)	5,201
LICENSES AND TAXES	350	831	(481)	4,078	4,983	(905)	4,547
TRAVEL AND EDUCATION	0	452	(452)	4,815	2,713	2,102	3,620
OTHER DIRECT EXPENSES	0	579	(579)	1,280	3,477	(2,197)	1,353
<b>EXPENSES</b>	<b>223,187</b>	<b>226,334</b>	<b>(3,147)</b>	<b>1,409,479</b>	<b>1,362,063</b>	<b>47,416</b>	<b>1,164,262</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(149,148)</b>	<b>(133,093)</b>	<b>(16,055)</b>	<b>(913,694)</b>	<b>(802,913)</b>	<b>(110,781)</b>	<b>(658,995)</b>
TAX LEVY INCOME	91,536	76,674	14,862	475,330	460,047	15,283	434,839
<b>NET INCOME (LOSS)</b>	<b>(57,612)</b>	<b>(56,419)</b>	<b>(1,193)</b>	<b>(438,364)</b>	<b>(342,866)</b>	<b>(95,498)</b>	<b>(224,156)</b>

Kittitas County Hospital Dist 2  
Statement of Revenue and Expense

	Current Month			Year to Date			Prior
	Actual	Budget	Variance	Actual	Budget	Variance	YTD
INTEREST INCOME	12,936	13,793	(857)	77,081	83,221	(6,140)	97,332
RENTAL INCOME	23,117	24,873	(1,756)	138,701	150,068	(11,367)	138,760
OTHER OPERATING REVENUE	0	482	(482)	0	2,889	(2,889)	25,408
<b>TOTAL REVENUE</b>	<b>36,053</b>	<b>39,148</b>	<b>(3,095)</b>	<b>215,782</b>	<b>236,178</b>	<b>(20,396)</b>	<b>261,501</b>
<b>NET OPERATING REVENUE</b>	<b>36,053</b>	<b>39,148</b>	<b>(3,095)</b>	<b>215,782</b>	<b>236,178</b>	<b>(20,396)</b>	<b>261,501</b>
SALARIES AND WAGES	1,311	192	1,119	3,565	1,158	2,407	640
EMPLOYEE BENEFITS	100	15	85	273	86	187	49
PROFESSIONAL FEES	750	2,833	(2,083)	10,373	17,002	(6,630)	27,782
UTILITIES	78	705	(627)	197	4,226	(4,029)	3,049
PURCHASED SERVICES	14,309	16,520	(2,211)	97,745	99,117	(1,372)	92,107
CEUCC SUBSIDY EXPENSE	16,910	16,910	(0)	101,459	101,458	1	99,470
DEPRECIATION	30,636	31,224	(588)	185,857	187,341	(1,484)	186,631
INSURANCE	2,710	2,529	181	16,084	15,195	889	13,999
LICENSES AND TAXES	0	2	(2)	34	18	16	25
INTEREST EXPENSE	9,225	9,225	0	55,351	55,352	(1)	55,266
TRAVEL AND EDUCATION	1,692	0	1,692	1,692	0	1,692	432
OTHER DIRECT EXPENSES	1,017	3,226	(2,209)	4,200	19,348	(15,148)	3,984
<b>EXPENSES</b>	<b>78,738</b>	<b>83,381</b>	<b>(4,643)</b>	<b>476,830</b>	<b>500,301</b>	<b>(23,471)</b>	<b>483,433</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(42,685)</b>	<b>(44,233)</b>	<b>1,548</b>	<b>(261,048)</b>	<b>(264,123)</b>	<b>3,075</b>	<b>(221,933)</b>
TAX LEVY INCOME	97,918	81,022	16,896	510,943	488,830	22,113	466,333
<b>NET INCOME (LOSS)</b>	<b>55,232</b>	<b>36,789</b>	<b>18,443</b>	<b>249,895</b>	<b>224,707</b>	<b>25,188</b>	<b>244,400</b>
DAYS CASH ON HAND	275.0						
AR DAYS	91.9						
CURRENT RATIO	6.87						



## Kittitas County Hospital Dist 2

## Balance Sheet

	<u>Year to Date</u>	<u>Prior Year End</u>	<u>Change</u>
CASH	596,775	770,621	(173,846)
ACCOUNTS RECEIVABLE	170,839	11,496	159,344
TAXES RECEIVABLE	886,111	41,904	844,207
RIGHT OF USE RECEIVABLE	2,415,841	2,523,773	(107,931)
PREPAIDS	79,815	14,672	65,142
INVESTMENTS	1,736,165	1,681,400	54,765
<b>CURRENT ASSETS</b>	<b>5,885,546</b>	<b>5,043,866</b>	<b>841,680</b>
LAND	2,044,327	2,044,327	0
PROPERTY, PLANT, & EQUIPMENT	10,529,386	10,682,745	(153,359)
ACCUMULATED DEPRECIATION	(4,885,788)	(4,783,008)	(102,780)
<b>NON CURRENT ASSETS</b>	<b>7,687,925</b>	<b>7,944,064</b>	<b>(256,139)</b>
NET PENSION ASSET	766,580	766,580	0
DEFERRED OUTFLOWS	421,822	421,822	0
<b>ASSETS</b>	<b>14,761,873</b>	<b>14,176,332</b>	<b>585,541</b>
ACCOUNTS PAYABLE	127,613	86,683	40,930
INTEREST PAYABLE	7,684	9,617	(1,933)
ACCRUED PAYROLL	47,982	43,927	4,054
ACCRUED BENEFITS	108,859	103,922	4,936
THIRD PARTY PAYABLE	257,000	0	257,000
CEUCC SUBSIDY PAYABLE	0	198,940	(198,940)
DEFERRED OTHER	0	0	0
CURRENT PORTION REVENUE BOND - LTGO	307,405	308,678	(1,274)
<b>CURRENT LIABILITIES</b>	<b>856,542</b>	<b>751,768</b>	<b>104,774</b>
LONG TERM REVENUE BOND - LTGO	2,555,219	2,706,202	(150,982)
NET PENSION LIABILITY	19,797	19,797	0
DEFERRED INFLOWS - PENSION	691,914	691,914	0
DEFERRED INFLOW RIGHT OF USE	2,255,919	2,388,621	(132,701)
DEFERRED INFLOWS - LEVY	952,920	0	952,920
<b>NONCURRENT LIABILITIES</b>	<b>6,475,769</b>	<b>5,806,533</b>	<b>669,236</b>
<b>LIABILITIES</b>	<b>7,332,311</b>	<b>6,558,301</b>	<b>774,010</b>
NET INCOME (LOSS)	(188,469)	0	(188,469)
UNRESTRICTED FUND BALANCE	7,618,030	7,618,030	0
<b>FUND BALANCE</b>	<b>7,429,562</b>	<b>7,618,030</b>	<b>(188,469)</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>14,761,873</b>	<b>14,176,332</b>	<b>585,541</b>

## Kittitas County Hospital Dist 2

## Statement of Cash Flows

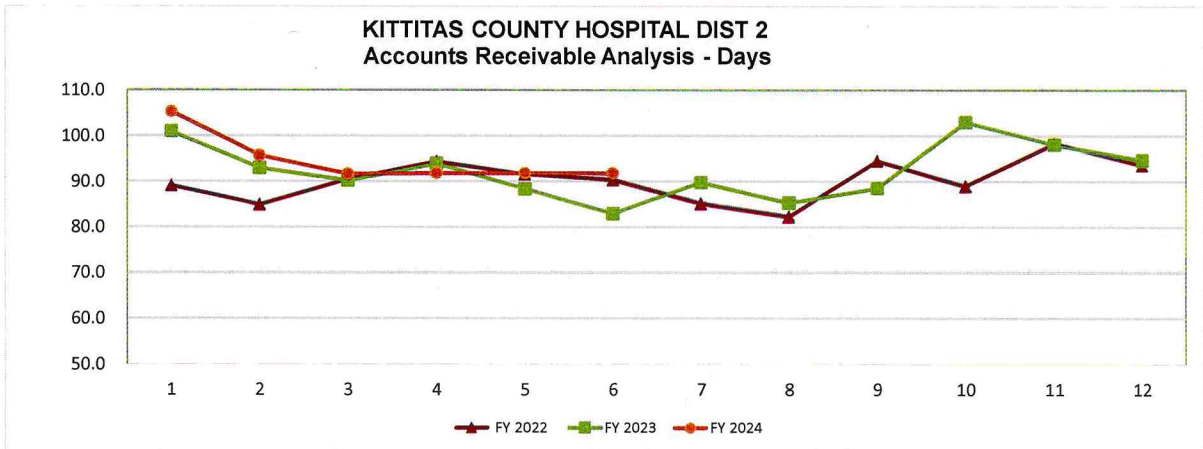
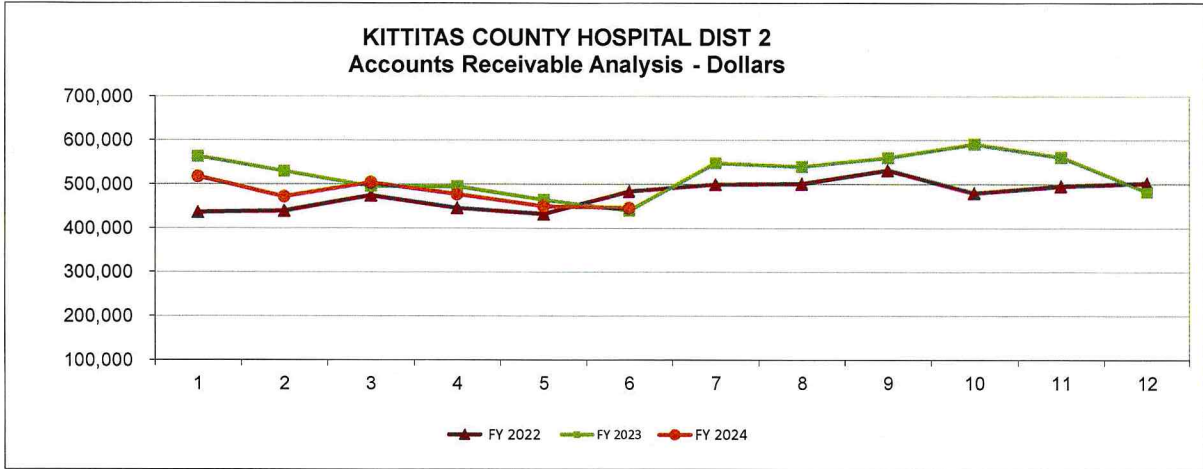
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	<u>CASH</u>
NET BOOK INCOME	(188,469)
<b>ADD BACK NON-CASH EXPENSE</b>	
DEPRECIATION	102,780
<b>NET CASH FROM OPERATIONS</b>	<b>(85,689)</b>
<b>CHANGE IN CURRENT ASSETS</b>	
PATIENT ACCOUNTS AND OTHER RECEIVABLES	(159,344)
PROPERTY TAX RECEIVABLE	(844,207)
RIGHT OF USE RECEIVABLE	107,931
PREPAID EXPENSE	(65,142)
<b>TOTAL CHANGE IN CURRENT ASSETS</b>	<b>(960,761)</b>
PURCHASE OF PROPERTY, PLANT & EQUIPMENT	153,359
NET PENSION ASSET	0
DEFERRED OUTFLOWS	0
INCREASE IN INVESTMENTS	(54,765)
PROCEEDS FROM SALE/MATURITY OF INVESTMENTS	
<b>TOTAL CHANGE IN ASSETS</b>	<b>(862,167)</b>
<b>CHANGES IN CURRENT LIABILITIES</b>	
ACCOUNTS PAYABLE	40,930
INTEREST PAYABLE	(1,933)
ACCRUED PAYROLL	4,054
ACCRUED BENEFITS	4,936
THIRD PARTY PAYABLE	257,000
CEUCC SUBSIDY PAYABLE	(198,940)
DEFERRED OTHER	0
<b>TOTAL CHANGE CURRENT LIABILITIES</b>	<b>106,048</b>
PRINCIPLE PAYMENT ON REVENUE BOND	(152,256)
NET PENSION LIABILITY	0
DEFERRED INFLOWS PENSION AND LEVY	952,920
DEFERRED INFLOW RIGHT OF USE	(132,701)
<b>NET CHANGE IN CASH</b>	<b>(173,846)</b>
BEGINNING CASH ON HAND	770,621
<b>ENDING CASH ON HAND</b>	<b>596,775</b>



KITTITAS COUNTY HOSPITAL DIST 2  
Accounts Receivable Analysis

	Jun-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24	Dec-23	Nov-23	Oct-23	Sep-23	Aug-23	Jul-23
<b>SYS DESIGN EMS</b>												
A/R Dollars	447,192	450,484	478,012	504,627	473,020	517,408	482,284	560,735	591,061	559,771	539,502	547,857
A/R Days	91.9	91.9	91.9	91.8	95.8	105.3	94.7	98.1	103.0	88.6	85.3	89.8





KITTITAS COUNTY HOSPITAL DIST 2

BOARD MEETING June 2024 ACTIVITY

ACCOUNTS PAYABLE WARRANTS/ EFTS TO BE APPROVED

CHECK DATE:

# 1 WARRANT NUMBERS:	14526-14540	NET AMOUNT:	<b>25,142.20</b>	3-Jun-24
# 2 WARRANT NUMBERS:	14541-14548	NET AMOUNT:	<b>15,838.86</b>	10-Jun-24
# 3 WARRANT NUMBERS: (VOIDED)	14544	NET AMOUNT:	<b>(1,590.35)</b>	10-Jun-24
# 4 WARRANT NUMBERS:	14549-14565	NET AMOUNT:	<b>26,035.50</b>	17-Jun-24
# 5 WARRANT NUMBERS: (VOIDED)	14550	NET AMOUNT:	<b>(301.43)</b>	17-Jun-24
# 6 WARRANT NUMBERS:	14566-14585	NET AMOUNT:	<b>42,561.54</b>	24-Jun-24
# 7 WARRANT NUMBERS: (VOIDED)	14582	NET AMOUNT:	<b>(459.80)</b>	24-Jun-24
			<u><b>107,226.52</b></u>	

PAYROLL WARRANTS / EFTS TO BE APPROVED

PPE 06/01//2024	NET AMOUNT:	<b>46,244.81</b>	7-Jun-24
PPE 06/15/2024	NET AMOUNT:	<b>44,421.60</b>	21-Jun-24
		<u><b>90,666.41</b></u>	

TOTAL NET WARRANTS & EFT'S

**197,892.93**

Kittitas County Hospital District #2  
 Detailed Statement of Accounts Payable Transactions  
 Month of June 2024



Account Class	Check No	Vendor	Amount
<b>Balance Sheet</b>	14543	DEPARTMENT OF RETIREMENT SYSTEMS	4,907.80
	14544	DEPARTMENT OF RETIREMENT SYSTEMS	-
	14552	DEPARTMENT OF RETIREMENT SYSTEMS	1,509.35
	14553	DEPARTMENT OF RETIREMENT SYSTEMS	81.00
	14571	DEPARTMENT OF RETIREMENT SYSTEMS	5,247.93
	14572	DEPARTMENT OF RETIREMENT SYSTEMS	1,578.28
	14577	KITTCOM	22,348.00
<b>Employee Benefits</b>	14543	DEPARTMENT OF RETIREMENT SYSTEMS	3,150.48
	14571	DEPARTMENT OF RETIREMENT SYSTEMS	3,304.21
<b>Professional Fees</b>	14554	DINGUS ZARECOR & ASSOC PLLC	750.00
<b>Supplies</b>	14526	AMAZON	2,497.03
	14528	CARDINAL HEALTH 112, LLC	503.96
	14533	INTERMOUNTAIN	28.08
	14534	JAMES OIL CO., INC.	981.81
	14535	KITTITAS VALLEY HEALTHCARE	678.43
	14538	OXARC INC	210.03
	14541	AMAZON	513.60
	14542	CARDINAL HEALTH 112, LLC	257.41
	14545	LIFE ASSIST, INC.	1,200.89
	14548	WAPITI OFFICE	15.97
	14549	AMAZON	674.02
	14550	CLE ELUM HARDWARE & RENTAL	-
	14555	GALLS, LLC	349.64
	14556	JAMES OIL CO., INC.	1,124.06
	14558	LIFE ASSIST, INC.	1,024.05
	14560	OXARC INC	104.10
	14562	STATE DEPARTMENT OF TRANSPORTATION	725.58
	14565	CLE ELUM HARDWARE & RENTAL	43.38
	14566	AMAZON	187.56
	14567	CARDINAL HEALTH 112, LLC	293.03
	14576	JAMES OIL CO., INC.	1,217.06
	14579	LIFE ASSIST, INC.	586.82
	14582	OXARC INC	-
14585	OXARC INC	312.85	
<b>Utilities</b>	14527	AT & T MOBILITY	377.68
	14530	DISH NETWORK	120.67
	14531	DISH NETWORK	188.67
	14539	PUGET SOUND ENERGY	1,353.84
	14540	VERIZON	256.29
	14546	MCI	78.36
	14561	PUGET SOUND ENERGY	37.66
14568	CENTURYLINK	161.56	



**Purchased Services**

**CEUCC Subsidy**

**Licenses & Taxes**

**Travel & Education**

**Other Direct Expenses**

<b>14569</b>	CENTURYLINK	161.56
<b>14570</b>	CITY OF CLE ELUM	1,531.30
<b>14574</b>	INLAND NETWORKS	155.41
<b>14582</b>	OXARC INC	-
<b>14583</b>	PUGET SOUND ENERGY	1,160.81
<b>14529</b>	CITY OF CLE ELUM FIRE DEPARTMENT	200.00
<b>14536</b>	MICROSOFT	515.09
<b>14547</b>	PEDIATRIC EMERGENCY STANDARDS, INC.	4,124.00
<b>14550</b>	CLE ELUM HARDWARE & RENTAL	-
<b>14551</b>	CROSSROAD GARAGE LLC	1,501.23
<b>14557</b>	KITTITAS VALLEY HEALTHCARE	16,912.71
<b>14559</b>	MOUNTAIN AUTO PARTS	60.53
<b>14563</b>	YAKIMA ADJUSTMENT SERVICE INC	505.01
<b>14564</b>	CLE ELUM FARM & HOME	37.82
<b>14565</b>	CLE ELUM HARDWARE & RENTAL	220.23
<b>14575</b>	JACKSON HORSLEY	400.00
<b>14580</b>	MOUNTAIN AUTO PARTS	37.82
<b>14581</b>	NORTHERN KITTITAS CO TRIBUNE	699.20
<b>14535</b>	KITTITAS VALLEY HEALTHCARE	16,909.83
<b>14573</b>	DEPARTMENT OF REVENUE-EXCISE	349.82
<b>14557</b>	KITTITAS VALLEY HEALTHCARE	73.70
<b>14578</b>	KITTITAS VALLEY HEALTHCARE	1,618.52
<b>14532</b>	FAST LANE SIGNS	268.29
<b>14537</b>	NORTHERN KITTITAS CO TRIBUNE	52.50
<b>14584</b>	UPPER KITTITAS COUNTY SR CENTER	750.00
		<hr/>
		107,226.52

KITTITAS COUNTY PUBLIC HOSPITAL DISTRICT #2

US BANCORP INVESTMENTS

June 30, 2024

INVESTMENT TYPE	CUSIP	INVESTMENT DATE	MATURITY DATE	YTM %	MATURITY AMOUNT	INVESTMENT AMOUNT	MARKET VALUE	UNREALIZED GAIN/(LOSS)
FNMA	3135G06B4	7/27/2021	10/22/2025	0.560%	300,000.00	299,874.30	283,031.15	(16,843.15)
US TREASURY NOTE	912828G38	11/17/2023	11/15/2024	5.001%	300,000.00	292,089.00	296,455.08	4,366.08
US TREASURY NOTE	9128283V0	11/17/2023	1/31/2025	4.850%	400,000.00	389,120.00	393,476.56	4,356.56
US TREASURY NOTE	912828R36	6/4/2024	5/15/2026	4.760%	300,000.00	282,714.84	283,183.59	468.75
TOTAL					1,300,000.00	1,263,798.14	1,256,146.38	(7,651.76)

Kittitas Valley Healthcare

603 S. Chestnut St.  
Ellensburg WA 98926

# Invoice

Date	Invoice #
06/10/2024	KVH 05/24

<p><b>Bill To</b> KITTITAS COUNTY HOSP DIST #2 111 PINE STREET CLE ELUM, WA 98922</p>
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Description	Amount
Financial Services May 2024	895.00
Financial Services Senior Accountant May 2024	1,589.50
Financial Services Accounting Manager May 2024	96.76
Accounts Payable Services May 2024	431.13
Payroll Services May 2024	305.46
Accounts Payable & Payroll - additional May 2024	93.39
Benefits Management May 2024	62.05
Dashboards reporting May 2024	109.85
Digital Marketing May 2024	95.90
Community Relations & Marketing Coordinator May 2024	553.08
Community Relations & Marketing Director May 2024	1,264.95
Operations Manager May 2024	11,415.64
Financial Services mileage reimbursements May 2024	73.70
<b>Total</b>	
	\$16,986.41



April 26, 2024

Board of Commissioners  
Kittitas County Public Hospital District No. 2  
Cle Elum, Washington

We are engaged to audit the financial statements of Kittitas County Public Hospital District No. 2 (the District) for the year ended December 31, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

**Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards***

As stated in our engagement letter dated November 10, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the Schedule of the District's Share of Net Pension Liability (Asset) – Washington State Public Employees' Retirement System – Public Employees' Pension Plans 1, 2/3, and Law Enforcement Officers' and Fire Fighters' Plan 2 and Schedule of the District's Contributions – Washington State Public Employees' Retirement System – Public Employees' Pension Plans 1, 2/3, and Law Enforcement Officers' and Fire Fighters' Plan 2, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

### **Planned Scope, Timing of the Audit, Significant Risks, and Other**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit in April 2024 and issue our report before June 30, 2024. Tom Dingus is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

In the audit planning process, we identify balances, transactions, and disclosures that require specific audit attention due to a combination of their inherent risks and significance to the financial statements. Management override of controls and revenue recognition receive specific audit attention in all audits. We have identified the following for specific audit attention:

1. Management override of controls.
2. Estimated third-party payor settlements related to the Ground Emergency Medical Transport program contain a risk of improper revenue recognition.
3. Patient accounts receivable allowance for contractual adjustments and doubtful accounts.

This information is intended solely for the use of the Board of Commissioners, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

***D3A PLLC***

Spokane Valley, Washington





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On August 6, voters will be asked to support, Proposition 1, an Emergency Medical Services (EMS) levy lid lift for Upper Kittitas County Medic One that will restore the levy assessment to \$.25. Medic One ambulance is a service provided by Kittitas County Hospital District No. 2

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## ***Why are we voting on this levy now?***

In 2016, the voters authorized a property tax levy of 25 cents per \$1000 of assessed value. Because state law limits the amount taxes can increase without voter approval, the district's levy rate has declined since 2016 from 25 cents to 11.6 cents.

- ***Medic One is the only licensed ALS ambulance service in all of Upper Kittitas County.***

## ***What is the levy for?***

The levy is for the operation of Medic One ambulance services including staff, training, ambulances, and supplies. User fees pay a portion of the cost for the cost to operate the ambulance service; the rest is covered by the EMS levy.

## ***What EMS services are provided by Medic One?***

Medic One provides 2 full-time ambulances 24|7|365 hours a day. These ambulances are staffed with a paramedic and an EMT. On busy weekends, a third ambulance is staffed.

## ***Do residents pay less for ambulance services?***

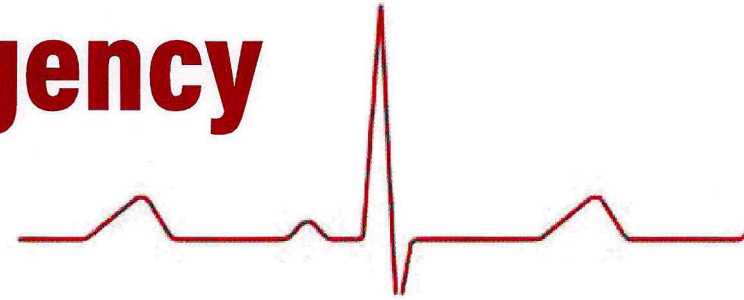
YES! Residents will pay less for Medic One services at a lower rate than non-residents because of the property taxes they pay.

## ***Where Can I learn more?***

- <https://www.ukcmedicone.org>
- Contact a Commissioner:
  - Floyd Rogalski (President)
  - Fred Benjamin
  - Ingrid Vimont
  - Camie Youngblood



# The Future of Local Emergency Services Is on the Line



## If Passed Proposition 1 Would Provide ...

- ✓ Local careers taking care of our neighbors
- ✓ Modernized and dependable medical equipment
- ✓ Training for our first responders

A Community Education Provided by the  
Association of Washington Public Hospital Districts  
999 Third Avenue, Suite 1400  
Seattle, WA 98104



Return Your Ballot By  
**TUESDAY, AUGUST 6<sup>TH</sup>**



*Upper Kittitas County EMS Are Always There for Us ...*

# **Now, The Community Can be There for Them.**

## **Learn More About Proposition 1**

If approved, this proposition would provide additional funds solely for emergency medical care and emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles, and structures. It authorizes a maximum regular property levy rate for collection in 2025 of \$0.25/\$1000 assessed value.



**Return Your Ballot By TUESDAY, AUGUST 6<sup>TH</sup>**





## Your Tax Dollars at Work...

Upper County's only Advanced Life Support Ambulance Service

	Calls for assistance	Patient transports
<b>June 2024</b>	<b>123</b>	<b>65</b>
Year to date	748	381

Your tax dollars help support the unreimbursed cost of care provided to patients who are assisted, but not transported to a hospital.

Learn more at [www.ukcmedicone.org](http://www.ukcmedicone.org)



Medic One is a service operated by Kittitas County Public Hospital District No. 2  
 Commissioners: Floyd Rogalski | Fred Benjamin | Carrie Youngblood | Ingrid Vimont

20% Volume Discount

**Size:**  
**5 X 4"**  
 (#columns wide  
 X inches tall)

**Run Date:**  
 July 18, 2024

Approved by (authorized signature):

**X**

Date:

AD REP: CASEY  
 PRODUCTION: CASEY

Approved WITH  
 INDICATED CHANGES

Approved AS SHOWN

Please sign &  
 FAX back to  
**509-674-5571**  
 or SCAN & EMAIL to  
[ads@nktribune.com](mailto:ads@nktribune.com)

**NORTHERN KITTITAS COUNTY**  
**TRIBUNE**

Cle Elum, WA • 509-674-2511