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

November 16, 2026 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 Call In: 1 888 475 4499

AGENDA

I.	**Introductions**	
II.	**Approval of Agenda ***	(1)
III.	**Approval of Minutes ***	
	a. October 19, 2026	(2-3)
IV.	**Public Comments/Announcements/Correspondence**	
V.	**Reports:**	
	a. Operations Report (G. Scherer)	(4-8)
	b. Superintendent's Report (R. Holden)	(9)
	c. Finance Report, Approval of Expenses (J. Sivonen)	
	1. Finance Report October 2026	(10-22)
	2. Approval of Expenses *	
	3. 2025 Financial Audit (J. Sivonen) *	(23-25)
VI.	**Old Business**	
	a. Approval of Ambulance Remount *	
	b. Facilities Planning (J. Reed)	
VII.	**New Business**	
	a. Levy Discussion (M. Ellsworth)	
	b. Upcoming Meeting Dates:	
	1. December 21, 2026 Regular Meeting	
	2. January 18, 2027 Regular Meeting	
VIII.	**Adjournment**	

Note: Upcoming Agenda Items:

Key:
*Action Item

Kittitas County Public Hospital District #2

BOARD MEETING MINUTES

Meeting Date:	Monday, October 19, 2026
Minutes of:	Budget Hearing and Regular Meeting of the Board of Commissioners
Meeting Place:	Medic One Ambulance Station, 111 Pine Street, Cle Elum, WA
Minutes Submitted By:	James Sivonen

Introductions:

Present: Carrie Youngblood, Fred Benjamin, Chris Pauley, and Auren O'Connell

Staff: Rhonda Holden (Superintendent), James Sivonen, and Cole Gravel

Excused: Floyd Rogalski (Chair), Jason Adler (Treasurer), and Geoff Scherer (Operations)

Guests: Dr. Andrew Thomas

Budget Hearing Called to Order:

The budget hearing was called to order at 6:30 p.m. The Board reviewed and discussed the preliminary 2027 Budget, which projects net income of approximately $129,000 after levy income, along with Resolution No. 10-19-26-05, Resolution No. 10-19-26-06, and Resolution No. 10-19-26-07. The Board agreed to amend the budget to add $29,000 to community relations for marketing and education.

Action: A motion to approve Resolution No. 10-19-26-05, Adoption of the 2027 Budget, as amended to increase community relations funding by $29,000, was made by Commissioner Youngblood and seconded by Commissioner Pauley. Motion carried.

Action: A motion to approve Resolution No. 10-19-26-06, Authorization of the 2027 Hospital District 2 EMS Property Tax Levy, was made by Commissioner Youngblood and seconded by Commissioner O'Connell. Motion carried.

Action: A motion to approve Resolution No. 10-19-26-07, Authorization of the 2027 Hospital District 2 Maintenance Property Tax Levy, was made by Commissioner O'Connell and seconded by Commissioner Pauley. Motion carried.

Action: A motion to adjourn the budget hearing was made by Commissioner Youngblood and seconded by Commissioner O'Connell. Motion carried. The budget hearing concluded at 6:47 p.m.

Regular Meeting Called to Order:

The regular meeting was called to order at 6:47 p.m.

Approval of Agenda:

Action: A motion to approve the agenda as presented was made by Commissioner Youngblood and seconded by Commissioner O'Connell. Motion carried.

Approval of Minutes:

Action: A motion to approve the minutes of September 21, 2026, as presented was made by Commissioner O'Connell and seconded by Commissioner Pauley. Motion carried.

Public Comment:

None

Operations Report:

The Commissioners reviewed the written operations report and operating statistics for September 2026 with Cole Gravel. Calls for service and transports were slightly down from the prior year. Cole reported that Medic 11 is back in service and that a contract with AMR for inter-facility transports has been signed.

The Board reviewed a $259,131 quote for an ambulance remount and agreed to seek competitive bids before approving the purchase and the approval of the ambulance remount was tabled until the next regular meeting pending additional quotes.

Superintendent's Report:

Rhonda Holden reviewed the Superintendent's report with the Board. Matt Ellsworth will attend the November meeting to provide an update on the levy. The Board also provided feedback on recent social media ads.

Action: A motion to authorize the Superintendent to sign the two-year lease for the EMS office was made by Commissioner Youngblood and seconded by Commissioner Pauley. Motion carried.

Finance Report:

The financial statements for September 2026 were reviewed and discussed by the Commissioners. The district reported net income of just under $25,000 for September and $209,805 year to date.

Action: A motion to recognize the financial statements and approve the statement of accounts payable transactions was made by Commissioner O'Connell and seconded by Commissioner Youngblood. Motion carried.

Old Business:

Jennifer Reed will attend the November meeting to present on facilities planning and the lease with KVH.

New Business:

The Board reviewed the upcoming regular meeting dates of November 16, 2026, and December 21, 2026.

Adjournment:

The next regular meeting is scheduled for November 16, 2026, at 6:30 p.m. at 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 7:25 p.m.

OPERATION'S MANAGER REPORT – Geoff Scherer
November 2026

	October 2026	October 2025
Calls for Service	97	91
Patient Count	80	72
Patient Transports	62	55
Patient Treated, Released and Free of Charge	18	17
Year to Date Transports	635	631
Station #73 Transports (Medic 931)	**26 41%**	
Station #99 Transports (Medic 991 and 992)	**36 59%**	

Personnel

Mandatory OT was **36 hours** in October, up from 24 in September. The agency has one employee on FMLA for the next 2 months.

Apparatus

Medic 11 will was throwing several error codes, it was fixed under warranty by the Dealer in Ellensburg. All other medic units are back from the shop and running. I have not heard anything from the corners office about Medic 5 we did have one other agency inquire on the website.

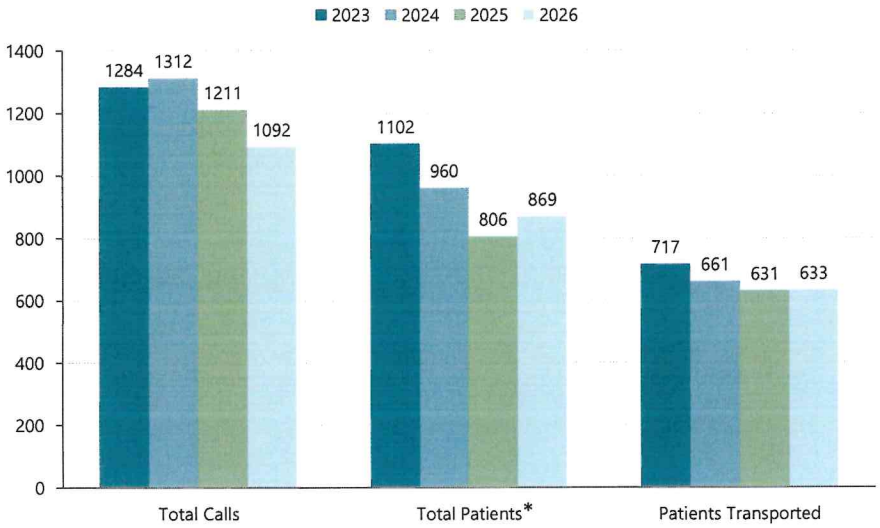
Year	Unit	Current Hours	End ODO	Estimated Life Remaining	Location	Comments
2024	M11	1,108	32,679	117,321	Station 99	1st out
2022	M10	4,130	148,648	1,352	Station 93	1st out
2021	M9	4,639	142,770	7,230	Station 99	Backup
2019 New Engine	M8	3,767	108,538 6,224	41,462 68,756	Station 93	Backup
2016	M5		152,737	-2,713	Station 99	OOS
Total Miles			5,561			

*Estimated life remaining based on 150,000 miles

Miscellaneous

- 21 hours of no ALS coverage in October 2026 (Level Zero) due to all medic units being engaged.
- We have been working on getting remount quotes for the RAM
- The agency has been participating in the Boo Elum Halloween Parade
- No passed calls in October
- All the narcotic safes in the ambulances are at end of life and will need to be replaced, along with the central supply safe

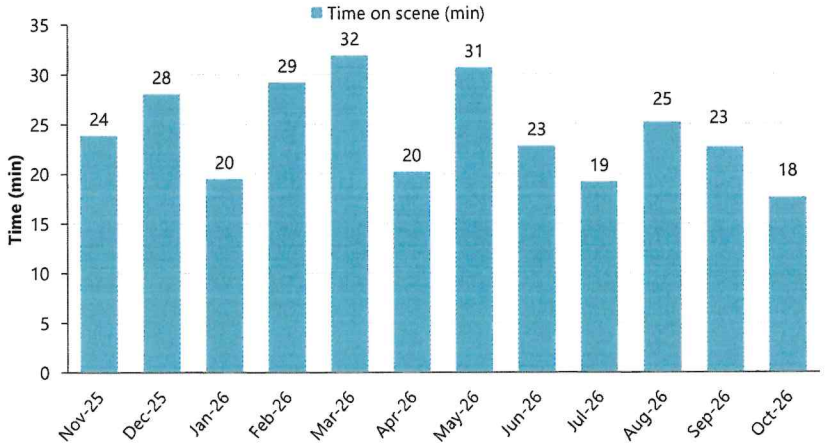
Volumes, YTD



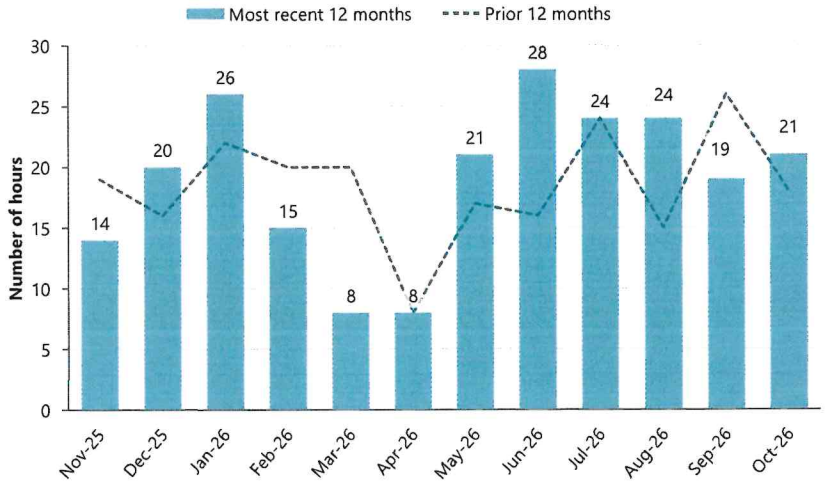
*a new method of tracking total patients was introduced in mid-2024 that only includes calls where direct patient contact was made; later values should not be directly compared to prior years

Time on Scene

for trauma patients



Level Zero Hours



YTD values through end of previous month

Last updated 11/12/2026

Kittitas County Public Hospital District No. 2

Turnout Time - Dispatch to Enroute

10/1/2025 to 9/30/2026

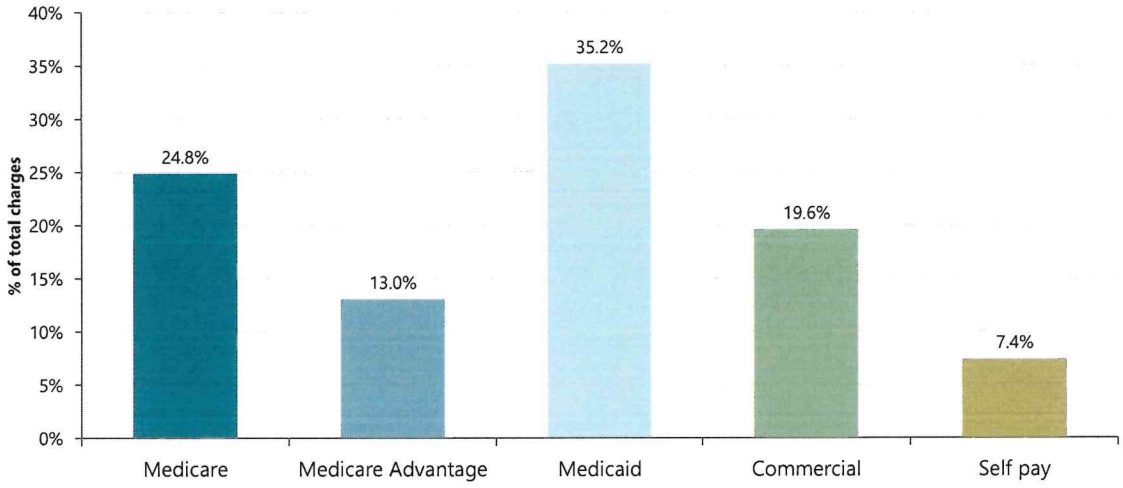
Apparatus	Responses	Turnout Time
M931(HD2)	452	5:28
M991 (HD2)	518	2:44
M992 (HD2)	3	2:59
HD2 Overall	*973*	*4:00*

Medic/EMT Hours Ratio

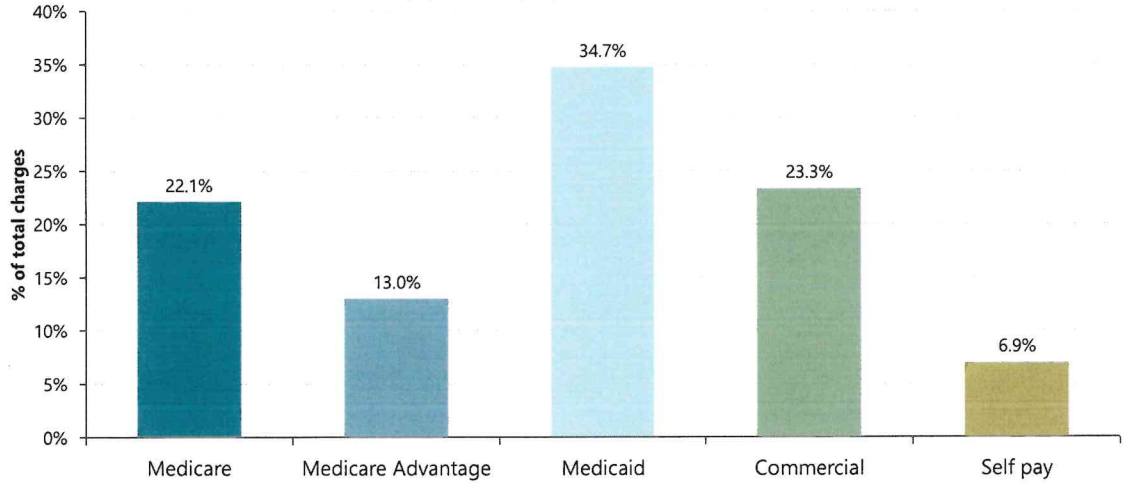
Month	Medic	EMT	Ratio
Nov-25	2843	1048	2.7
Dec-25	3124	1318	2.4
Jan-26	2860	1277	2.2
Feb-26	2999	1175	2.6
Mar-26	3222	1344	2.4
Apr-26	3048	1066	2.9
May-26	2778	939	3.0
Jun-26	3329	909	3.7
Jul-26	3213	972	3.3
Aug-26	3185	1014	3.1
Sep-26	2890	928	3.1
Oct-26	2890	1047	2.8

Payor Mix by Charges

7/1/2024 to 6/30/2025



7/1/2025 to 6/30/2026

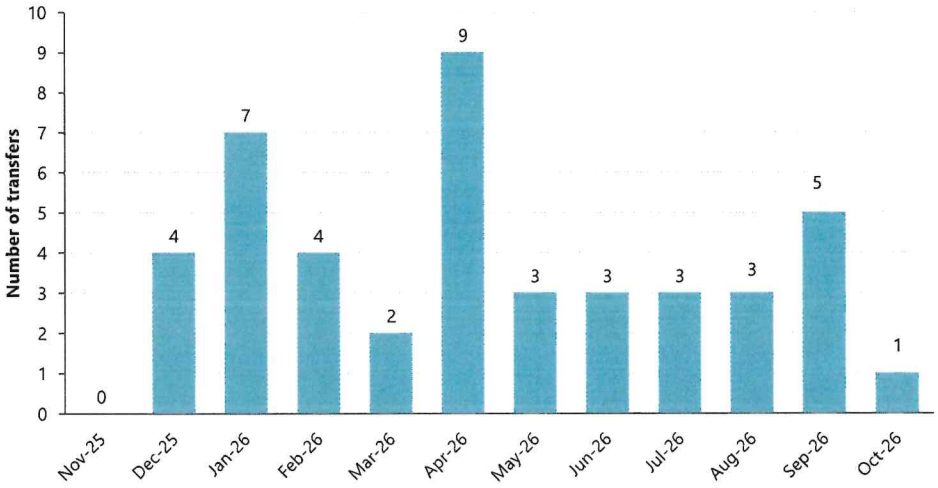


YTD values through end of previous month

Last updated 11/12/2026

Kittitas County Public Hospital District No. 2

Interfacility Transfers



Concurrent Calls

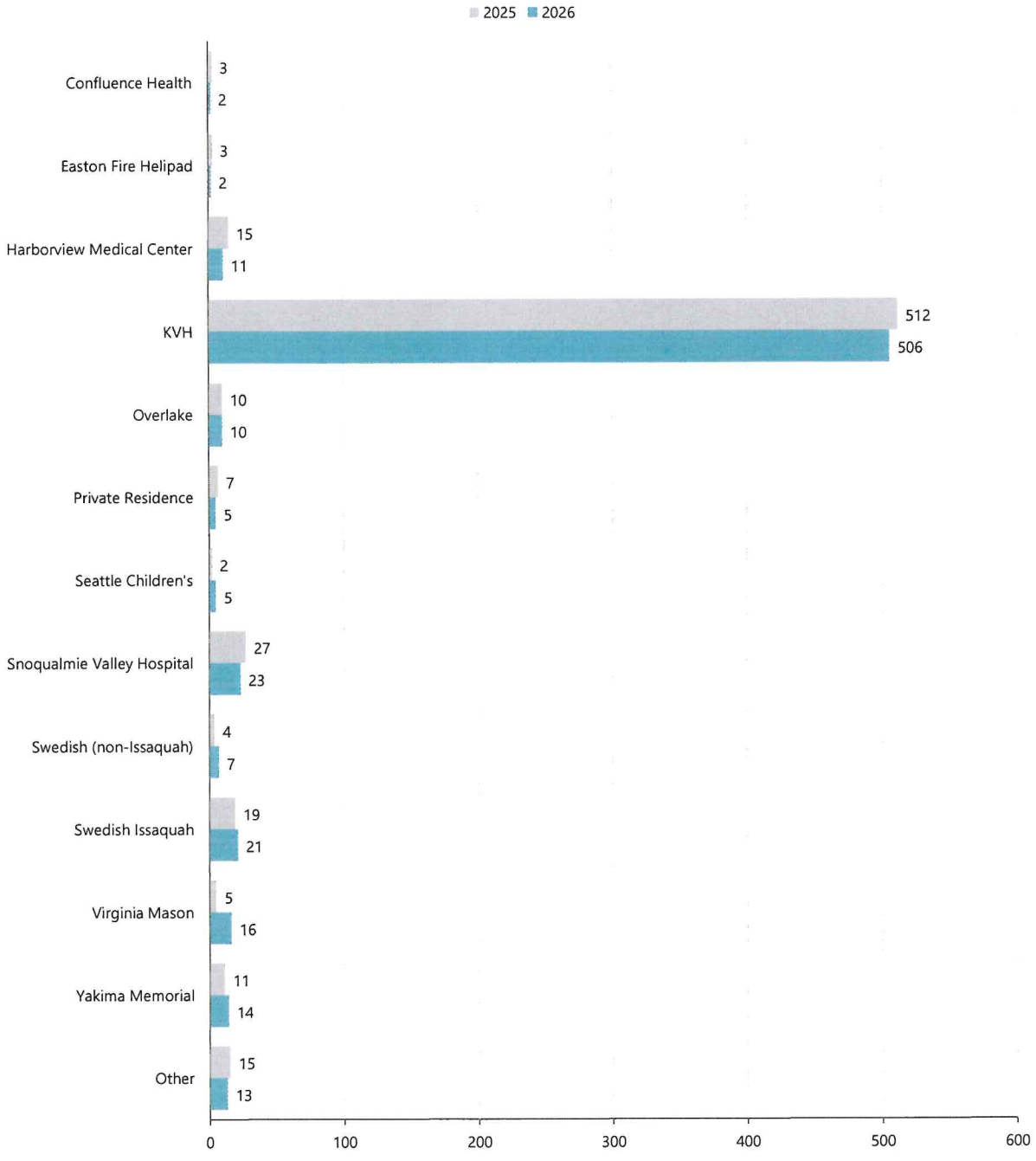


YTD values through end of previous month

Last updated 11/12/2026

Kittitas County Public Hospital District No. 2

Transfer Destinations, YTD



YTD values through end of previous month

Last updated 11/12/2026

SUPERINTENDENT'S REPORT – Rhonda Holden

November 2026

Jennifer Reed will be attending the Board Meeting tonight to share an update on the remodel of Family Medicine Cle Elum and discuss options for an amended lease agreement between HD1 and HD2. Matt Ellsworth will also be joining us via zoom to answer any and all questions that you have regarding the EMS or Hospital Levy.

KVH Marketing and Communications Department is looking for a new Director of the program. Mary Kay Clunies-Ross with Sunshine Communications has stepped in to help with essential projects for KVH and finalize some social media posts for HD 2.

Goeff has been working to obtain additional bids for the ambulance remount and we hope to have quotes to review at the meeting tonight.

James Sivonen will share the findings from the DZA Audit during the finance report.

Kittitas County Hospital Dist 2
Statement of Revenue and Expense

MEDICAL BILLABLE RUNS	62	64	(2)	634	626	8	631
AVERAGE CHARGE PER RUN	2,698	2,759	(61)	3,025	2,820	205	2,688

	Current Month			Year to Date			Prior
	Actual	Budget	Variance	Actual	Budget	Variance	YTD
INTEREST INCOME	13,160	12,655	506	106,650	124,099	(17,449)	134,785
RENTAL INCOME	23,557	24,206	(649)	235,569	237,370	(1,802)	233,169
OTHER OPERATING REVENUE	0	255	(255)	16,054	2,499	13,556	10,857
AMBULANCE REVENUE	167,262	176,583	(9,321)	1,917,637	1,765,833	151,804	1,696,000
TOTAL REVENUE	**203,980**	**213,698**	**(9,719)**	**2,275,910**	**2,129,801**	**146,110**	**2,074,811**
CONTRACTUAL ADJUSTMENTS	58,236	74,500	(16,264)	798,704	745,000	53,704	701,337
GEMT PROGRAM CHANGE 2023	0	0	0	80,461	0	80,461	182,060
BAD DEBT	13,897	9,427	4,469	123,406	92,449	30,957	96,424
CHARITY CARE		849	(849)	2,382	8,329	(5,947)	6,368
DEDUCTIONS FROM REVENUE	**72,133**	**84,777**	**(12,644)**	**844,031**	**845,778**	**(1,747)**	**622,069**
NET OPERATING REVENUE	**131,847**	**128,922**	**2,925**	**1,431,879**	**1,284,022**	**147,857**	**1,452,742**
SALARIES AND WAGES	222,096	165,535	56,561	1,734,904	1,628,419	106,485	1,563,270
EMPLOYEE BENEFITS	188,051	53,538	134,512	791,977	532,418	259,559	508,525
PROFESSIONAL FEES	1,291	3,333	(2,042)	48,280	33,334	14,947	38,051
SUPPLIES	14,031	12,667	1,364	139,079	126,667	12,412	133,257
UTILITIES	7,098	7,320	(222)	76,021	72,480	3,542	66,059
PURCHASED SERVICES	40,796	40,589	207	400,304	405,832	(5,528)	370,429
CEUCC SUBSIDY EXPENSE	17,593	17,583	10	175,930	175,833	97	172,480
DEPRECIATION	48,056	43,750	4,306	487,715	437,499	50,215	434,901
INSURANCE	3,794	3,678	116	37,513	36,663	850	34,869
LICENSES AND TAXES	628	792	(164)	5,858	7,916	(2,058)	7,623
INTEREST EXPENSE	7,216	7,500	(284)	72,157	75,000	(2,843)	82,393
TRAVEL AND EDUCATION	1,914	1,000	914	13,701	10,000	3,701	4,315
OTHER DIRECT EXPENSES	1,087	2,083	(996)	9,509	20,833	(11,324)	14,949
EXPENSES	**553,650**	**359,369**	**194,281**	**3,992,948**	**3,562,893**	**430,055**	**3,431,122**
OPERATING INCOME (LOSS)	**(421,803)**	**(230,447)**	**(191,356)**	**(2,561,069)**	**(2,278,871)**	**(282,198)**	**(1,978,379)**
TAX LEVY INCOME	260,394	265,326	(4,932)	2,609,962	2,601,906	8,055	2,524,230
NON OPERATING OTHER INCOME OR EXPENS	(1)	0	(1)	(497)	0	(497)	(11,752)
DONATIONS	0	0	0	0	0	0	200,150
NET INCOME (LOSS)	**(161,410)**	**34,879**	**(196,289)**	**48,395**	**323,035**	**(274,640)**	**734,249**

Kittitas County Hospital Dist 2
Statement of Revenue and Expense

MEDICAL BILLABLE RUNS	62	64	(2)	634	626	8	631
AVERAGE CHARGE PER RUN	2,698	2,759	(61)	3,025	2,820	205	2,688

	Current Month			Year to Date			Prior
	Actual	Budget	Variance	Actual	Budget	Variance	YTD
OTHER OPERATING REVENUE	0	255	(255)	16,054	2,499	13,556	10,857
AMBULANCE REVENUE	167,262	176,583	(9,321)	1,917,637	1,765,833	151,804	1,696,000
TOTAL REVENUE	**167,262**	**176,838**	**(9,576)**	**1,933,691**	**1,768,332**	**165,360**	**1,706,857**
CONTRACTUAL ADJUSTMENTS	58,236	74,500	(16,264)	798,704	745,000	53,704	701,337
GEMT PROGRAM CHANGE 2023	0	0	0	80,461	0	80,461	182,060
BAD DEBT	13,897	9,427	4,469	123,406	92,449	30,957	96,424
CHARITY CARE		849	(849)	2,382	8,329	(5,947)	6,368
DEDUCTIONS FROM REVENUE	**72,133**	**84,777**	**(12,644)**	**844,031**	**845,778**	**(1,747)**	**622,069**
NET OPERATING REVENUE	**95,130**	**92,061**	**3,068**	**1,089,660**	**922,553**	**167,107**	**1,084,788**
SALARIES AND WAGES	221,291	164,856	56,436	1,730,971	1,621,756	109,215	1,559,102
EMPLOYEE BENEFITS	187,963	53,487	134,476	791,619	531,918	259,702	508,207
SUPPLIES	14,031	12,657	1,374	139,045	126,567	12,479	132,629
UTILITIES	5,782	7,279	(1,496)	75,859	72,063	3,795	66,456
PURCHASED SERVICES	24,022	24,755	(733)	231,938	247,499	(15,561)	216,190
DEPRECIATION	16,711	12,360	4,351	180,331	123,601	56,730	126,594
INSURANCE	1,131	883	248	11,011	8,828	2,182	8,561
LICENSES AND TAXES	628	792	(164)	5,834	7,916	(2,082)	7,588
TRAVEL AND EDUCATION	1,914	833	1,081	13,662	8,333	5,328	4,177
OTHER DIRECT EXPENSES	562	1,417	(855)	4,023	14,167	(10,144)	2,127
EXPENSES	**474,035**	**279,317**	**194,717**	**3,184,292**	**2,762,648**	**421,644**	**2,631,630**
OPERATING INCOME (LOSS)	**(378,905)**	**(187,256)**	**(191,649)**	**(2,094,632)**	**(1,840,095)**	**(254,537)**	**(1,546,841)**
TAX LEVY INCOME	172,296	175,553	(3,257)	1,725,073	1,721,556	3,517	1,668,450
NON OPERATING OTHER INCOME OR EXPENS	0	0	0	0	0	0	(11,752)
DONATIONS	0	0	0	0	0	0	200,150
NET INCOME (LOSS)	**(206,609)**	**(11,703)**	**(194,907)**	**(369,559)**	**(118,540)**	**(251,020)**	**310,007**

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	13,160	12,655	506	106,650	124,099	(17,449)	134,785
RENTAL INCOME	23,557	24,206	(649)	235,569	237,370	(1,802)	233,169
TOTAL REVENUE	**36,717**	**36,860**	**(143)**	**342,219**	**361,469**	**(19,250)**	**367,954**
NET OPERATING REVENUE	**36,717**	**36,860**	**(143)**	**342,219**	**361,469**	**(19,250)**	**367,954**
SALARIES AND WAGES	805	679	126	3,933	6,663	(2,730)	4,168
EMPLOYEE BENEFITS	88	51	37	357	500	(143)	319
PROFESSIONAL FEES	1,291	3,333	(2,042)	48,280	33,334	14,947	38,051
SUPPLIES	0	10	(10)	34	100	(66)	628
UTILITIES	1,315	42	1,274	163	417	(254)	(397)
PURCHASED SERVICES	15,649	14,151	1,499	163,591	141,499	22,091	154,239
CEUCC SUBSIDY EXPENSE	17,593	17,583	10	175,930	175,833	97	172,480
DEPRECIATION	31,345	31,390	(45)	307,384	313,898	(6,515)	308,308
INSURANCE	2,663	2,795	(133)	26,503	27,835	(1,332)	26,309
LICENSES AND TAXES	0	0	0	25	0	25	34
INTEREST EXPENSE	7,216	7,500	(284)	72,157	75,000	(2,843)	82,393
TRAVEL AND EDUCATION		167	(167)	40	1,667	(1,627)	139
OTHER DIRECT EXPENSES	292	167	125	2,917	1,666	1,250	12,822
EXPENSES	**78,257**	**77,868**	**389**	**801,312**	**778,412**	**22,900**	**799,492**
OPERATING INCOME (LOSS)	**(41,539)**	**(41,008)**	**(532)**	**(459,093)**	**(416,943)**	**(42,150)**	**(431,538)**
TAX LEVY INCOME	88,098	89,773	(1,675)	884,888	880,350	4,538	855,780
NON OPERATING OTHER INCOME OR EXPENS	(1)	0	(1)	(497)	0	(497)	0
NET INCOME (LOSS)	**46,558**	**48,765**	**(2,207)**	**425,298**	**463,408**	**(38,110)**	**424,242**

Kittitas County Hospital Dist 2
Statement of Revenue and Expense

	Current Month			Year to Date			Prior
	Actual	Budget	Variance	Actual	Budget	Variance	YTD
PURCHASED SERVICES	1,125	1,683	(559)	4,775	16,833	(12,059)	0
OTHER DIRECT EXPENSES	234	500	(266)	2,569	5,000	(2,431)	0
EXPENSES	**1,358**	**2,183**	**(825)**	**7,344**	**21,833**	**(14,489)**	
OPERATING INCOME (LOSS)	**(1,358)**	**(2,183)**	**825**	**(7,344)**	**(21,833)**	**14,489**	**0**
NET INCOME (LOSS)	**(1,358)**	**(2,183)**	**825**	**(7,344)**	**(21,833)**	**14,489**	**0**

Kittitas County Hospital Dist 2

Balance Sheet

	Year to Date	Prior Year End	Change
CASH	408,972	1,293,416	(884,444)
ACCOUNTS RECEIVABLE	201,362	368,401	(167,039)
TAXES RECEIVABLE	1,355,432	100,483	1,254,950
RIGHT OF USE RECEIVABLE	1,869,255	2,074,145	(204,891)
PREPAIDS	56,595	57,069	(474)
INVESTMENTS	2,060,646	1,320,533	740,113
CURRENT ASSETS	**5,952,262**	**5,214,047**	**738,215**
LAND	2,044,327	2,044,327	0
PROPERTY, PLANT,& EQUIPMENT	11,117,392	11,117,392	0
ACCUMULATED DEPRECIATION	(6,171,345)	(5,683,631)	(487,715)
NON CURRENT ASSETS	**6,990,374**	**7,478,089**	**(487,715)**
NET PENSION ASSET	604,109	604,109	
DEFERRED OUTFLOWS	828,241	828,241	0
ASSETS	**14,374,986**	**14,124,485**	**250,501**
ACCOUNTS PAYABLE	337,894	95,905	241,989
INTEREST PAYABLE	(7,918)	7,563	(15,481)
ACCRUED PAYROLL	182,809	210,065	(27,256)
ACCRUED BENEFITS	192,123	156,934	35,189
THIRD PARTY PAYABLE			
CEUCC SUBSIDY PAYABLE			
DEFERRED OTHER	1,440	0	1,440
CURRENT PORTION REVENUE BOND - LTGO	331,442	331,442	0
UNEARNED REVENUE	0	1,802	(1,802)
CURRENT LIABILITIES	**1,037,790**	**803,711**	**234,079**
LONG TERM REVENUE BOND - LTGO	1,725,464	2,056,906	(331,442)
NET PENSION LIABILITY	6,343	6,343	0
DEFERRED INFLOWS - PENSION	412,215	412,215	0
DEFERRED INFLOW RIGHT OF USE	1,636,647	1,857,816	(221,169)
DEFERRED INFLOWS - LEVY	520,637		520,637
NONCURRENT LIABILITIES	**4,301,307**	**4,333,280**	**(31,973)**
LIABILITIES	**5,339,097**	**5,136,991**	**202,105**
NET INCOME (LOSS)	48,395	0	48,395
UNRESTRICTED FUND BALANCE	8,987,494	8,987,494	0
FUND BALANCE	**9,035,889**	**8,987,494**	**48,395**
TOTAL LIABILITIES AND NET POSITION	**14,374,986**	**14,124,485**	**250,501**

Kittitas County Hospital Dist 2

Statement of Cash Flows

	CASH
NET BOOK INCOME	48,395
ADD BACK NON-CASH EXPENSE	
DEPRECIATION	487,715
NET CASH FROM OPERATIONS	**536,110**
CHANGE IN CURRENT ASSETS	
PATIENT ACCOUNTS AND OTHER RECEIVABLES	167,039
PROPERTY TAX RECEIVABLE	(1,254,950)
RIGHT OF USE RECEIVABLE	204,891
PREPAID EXPENSE	474
TOTAL CHANGE IN CURRENT ASSETS	**(882,546)**
CHANGE IN INVESTMENTS	(740,113)
TOTAL CHANGE IN ASSETS	**(1,622,660)**
CHANGES IN CURRENT LIABILITIES	
ACCOUNTS PAYABLE	241,989
INTEREST PAYABLE	(15,481)
ACCRUED PAYROLL	(27,256)
ACCRUED BENEFITS	35,189
DEFERRED OTHER	1,440
TOTAL CHANGE CURRENT LIABILITIES	**235,881**
PRINCIPLE PAYMENT ON REVENUE BOND	(331,442)
DEFERRED INFLOWS PENSION AND LEVY	520,637
DEFERRED INFLOW RIGHT OF USE	(221,169)
NET CHANGE IN CASH	**(882,642)**
BEGINNING CASH ON HAND	1,293,416
ENDING CASH ON HAND	**410,774**

Kittitas Valley Healthcare Dist #2

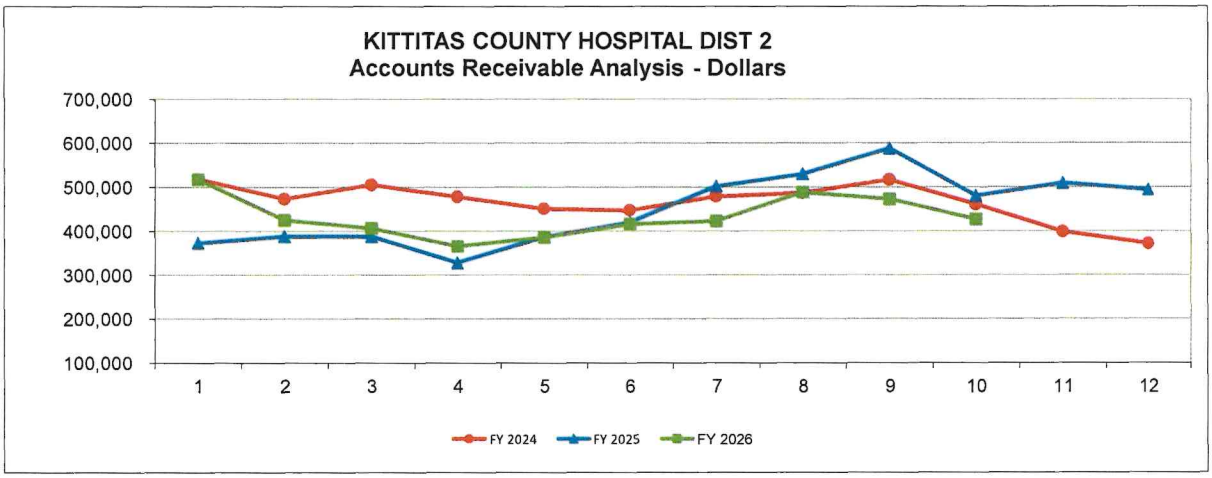
Year over Year Financial and Operating Indicator Trends

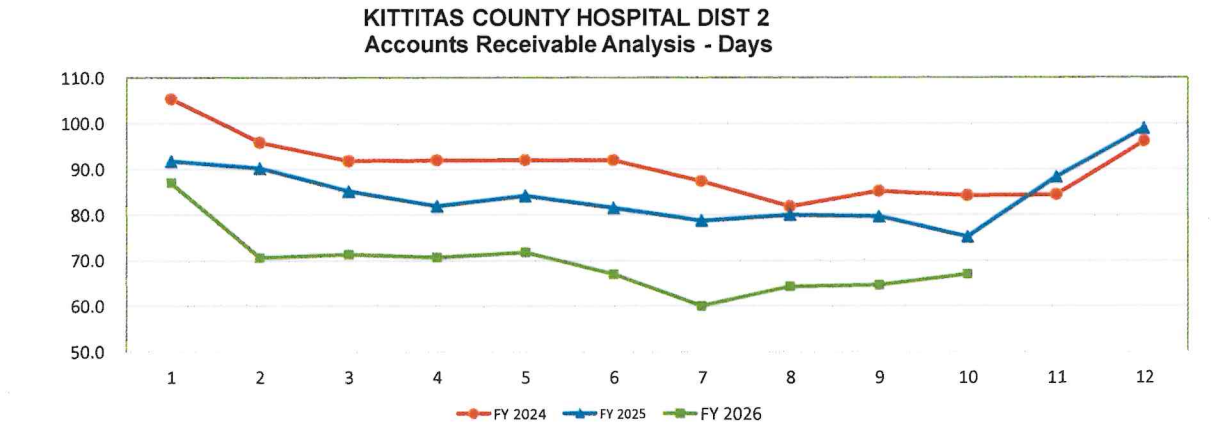
October 2026 - Key Statistics and Indicators

Measure	2026 YTD	2026 Annu.	2025	2024	2023	2022	2021	2020
# of Runs	634	761	748	758	837	863	831	767
Billable Miles	23,759	28,511	25,842	26,836	29,711	31,737	33,673	31,094
Total Charges	1,917,637	2,301,164	2,016,096	1,856,398	2,026,761	1,970,835	1,769,459	1,590,150
Deductions	844,031	1,012,837	887,220	812,331	899,108	787,162	699,032	585,077
Total Expense	3,992,948	4,791,538	4,182,540	3,837,289	3,262,854	3,157,487	2,749,600	2,503,635
Daily Expenses	13,310	13,128	11,459	10,513	8,939	8,651	7,533	6,859
Net Income (Loss)	48,395	58,074	627,112	376,725	313,918	154,946	1,128,758	314,435
Total Cash/Investments	2,469,618	2,469,618	2,613,949	2,094,043	2,452,021	3,259,465	2,752,593	5,466,554
Days Cash on Hand	217	217	262	231	313	445	362	876
AR Days	66.9	66.9	98.9	96.0	94.7	93.7	83.4	72.1
Avg Charge per Run	3,025	3,025	2,695	2,449	2,421	2,284	2,129	2,073
Billable Miles / Run	37	37	35	35	35	37	41	41
FTE Count	26.5	26.5	25.7	23.2	21.5	21.8	21.0	20.0

KITTITAS COUNTY HOSPITAL DIST 2
Accounts Receivable Analysis

SYS DESIGN EMS	Oct-26	Sep-26	Aug-26	Jul-26	Jun-26	May-26	Apr-26	Mar-26	Feb-26	Jan-26	Dec-25	Nov-25
A/R Dollars	426,549	471,958	487,963	422,777	415,818	385,795	365,556	406,459	424,442	516,720	493,751	508,624
A/R Days	66.9	64.6	64.3	60.0	67.0	71.8	70.7	71.3	70.6	86.9	98.9	88.2





KITTITAS COUNTY HOSPITAL DIST 2

BOARD MEETING October 2026 ACTIVITY

ACCOUNTS PAYABLE WARRANTS/ EFTS TO BE APPROVED				**CHECK DATE:**
# 1 WARRANT NUMBERS:	16213-16226	NET AMOUNT:	**77,964.19**	5-Oct-26
# 2 WARRANT NUMBERS:	16227-16243	NET AMOUNT:	**176,272.37**	13-Oct-26
# 3 WARRANT NUMBERS:	16244-16247	NET AMOUNT:	**2,284.11**	19-Oct-26
# 4 WARRANT NUMBERS:	16248-16270	NET AMOUNT:	**35,640.64**	26-Oct-26
			292,161.31	
PAYROLL WARRANTS / EFTS TO BE APPROVED				
PPE 10/03/2026		NET AMOUNT:	**55,432.36**	9-Oct-26
PPE 10/17/2026		NET AMOUNT:	**48,978.67**	23-Oct-26
PPE 10/31/2062		NET AMOUNT:	**52,046.61**	6-Nov-26
			156,457.64	
TOTAL NET WARRANTS & EFT'S			**448,618.95**	

Kittitas County Hospital District #2
Detailed Statement of Accounts Payable Transactions
Month of October 2026

Account Class	Check No	Vendor	Amount
Balance Sheet	**16219**	IAFF HEALTH & WELLNESS TRUST	31,544.39
	16221	KITTCOM	21,094.59
	16234	DEPARTMENT OF RETIREMENT SYSTEMS	9,635.31
	16235	DEPARTMENT OF RETIREMENT SYSTEMS	1,865.46
	16244	AFLAC	322.27
	16245	BROWN & BROWN OF WASHINGTON, INC.	141.70
	16256	IAFF HEALTH & WELLNESS TRUST	1,125.00
Employee Beneftis	**16229**	DEPARTMENT OF LABOR & INDUSTRIES	23,974.44
	16230	DEPARTMENT OF LABOR & INDUSTRIES	20,871.70
	16231	DEPARTMENT OF LABOR & INDUSTRIES	36,442.73
	16232	DEPARTMENT OF LABOR & INDUSTRIES	30,969.99
	16233	DEPARTMENT OF LABOR & INDUSTRIES	29,584.20
	16236	DEPARTMENT OF RETIREMENT SYSTEMS	35.23
Professional Fees	**16253**	FOSTER GARVEY	1,291.00
Supplies	**16213**	AMAZON	360.18
	16223	LIFE ASSIST, INC.	1,312.81
	16227	AMAZON	63.98
	16243	STATE DEPARTMENT OF TRANSPORTATION	2,185.47
	16250	CLE ELUM HARDWARE & RENTAL	16.26
	16254	GALLS, LLC	853.90
	16255	GOOD TO GO	5.00
	16257	JAMES OIL CO., INC.	2,931.32
	16259	KITTITAS VALLEY HEALTHCARE	2,159.70
	16260	LIFE ASSIST, INC.	1,530.74
	16263	NORTHERN KITTITAS CO TRIBUNE	40.75
	16264	OXARC INC	877.80
Utilities	**16214**	AT & T MOBILITY	1,648.26
	16218	DISH NETWORK	206.90
	16220	INLAND NETWORKS	77.43
	16224	PUGET SOUND ENERGY	1,489.99
	16225	VERIZON	291.10
	16237	KITTITAS COUNTY FIRE DISTRICT #7	1,677.98
	16248	CENTURYLINK	194.29
	16249	CITY OF CLE ELUM	2,375.60
	16252	DISH NETWORK	175.87
	16261	MCI	41.92
	16262	MCI	4.74
	16265	PUGET SOUND ENERGY	44.96
	16266	PUGET SOUND ENERGY	1,297.54
	16267	PUGET SOUND ENERGY	15.72
	16268	PUGET SOUND ENERGY	142.19
	16269	PUGET SOUND ENERGY	10.89

	16270	PUGET SOUND ENERGY	91.48
Purchased Services	**16215**	CHRISTOPHER SCHMELZER	880.00
	16216	CITY OF CLE ELUM FIRE DEPARTMENT	350.00
	16217	CROSSROAD GARAGE LLC	383.08
	16222	KITTITAS VALLEY HEALTHCARE	17,804.68
	16226	YAKIMA ADJUSTMENT SERVICE INC	520.78
	16228	CITY OF CLE ELUM FIRE DEPARTMENT	200.00
	16239	MICROSOFT	556.06
	16240	MICROSOFT	30.38
	16241	MICROSOFT	556.06
	16242	MICROSOFT	30.38
	16247	SYSTEMS DESIGN WEST LLC	1,762.64
	16250	CLE ELUM HARDWARE & RENTAL	73.18
	16258	JOHNSON CONTROLS	651.00
	16259	KITTITAS VALLEY HEALTHCARE	19,061.75
CEUCC Subsidy	**16238**	KITTITAS VALLEY HEALTHCARE	17,593.00
Licenses & Taxes	**16251**	DEPARTMENT OF REVENUE-EXCISE	628.04
Other Direct Expenses	**16246**	NORTHERN KITTITAS CO TRIBUNE	57.50
			292,161.31

KITTITAS COUNTY PUBLIC HOSPITAL DISTRICT #2
US BANCORP INVESTMENTS
October 31, 2026

INVESTMENT TYPE	CUSIP	INVESTMENT DATE	MATURITY DATE	YTM %	MATURITY AMOUNT	INVESTMENT AMOUNT	MARKET VALUE	UNREALIZED GAIN/(LOSS)
US TREASURY NOTE	9128283F5	11/15/2024	11/15/2027	4.091%	300,000.00	298,856.25	307,797.71	8,941.46
TOTAL					300,000.00	298,856.25	307,797.71	8,941.46

Kittitas Valley Healthcare

603 S. Chestnut St.
Ellensburg WA 98926

Invoice

Date	Invoice #
09/30/2026	KVH 092026

Bill To
KITTITAS COUNTY HOSP DIST #2 111 PINE STREET CLE ELUM, WA 98922

Description	Amount
Financial Services Management September 2026	895.00
Financial Services Senior Accountant September 2026	4,542.28
Financial Services Accountant September 2026	98.40
Financial Services Controller July 2026	229.59
Financial Services Controller August 2026	229.59
Financial Services Controller September 2026	306.12
Accounts Payable Services September 2026	309.33
Dashboards reporting September 2026	80.05
Marketing Coordinator September 2026	276.12
Digital Marketing September 2026	219.04
Marketing - Creative Services September 2026	161.33
Benefits Management September 2026	68.03
Operations Manager September 2026	11,646.87
Total	$19,061.75

ACCOUNTANTS | ADVISORS

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

We have audited the financial statements of Kittitas County Public Hospital District No. 2 (the District) for the year ended December 31, 2025 . Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 23, 2026 and April 28, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of the allowance for uncollectible accounts and contractual adjustments is based on historical collection rates and analysis of the collectability of existing accounts receivable.
- Management's estimate of the net pension asset and liabilities are based on actuarially determined values and other calculations provided by the Washington Public Employees' Retirement System Plans 1, 2/3, and the Law Enforcement Officers' and Fire Fighters' Plan 2.
- Management's estimate of third-party payor settlements related to the Ground Emergency Medical Transport program is based on historical settlement experience and current reimbursement methodologies.

We evaluated the key factors and assumptions used to develop those estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 29, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We identified the following significant risks of material misstatement as part of our audit planning:

- Management override of controls.
- Estimated third-party payor settlements related to the Ground Emergency Medical Transport program contain a risk of improper revenue recognition.
- The patient accounts receivable allowance for contractual adjustments and doubtful accounts (allowance) contains a risk of improper revenue recognition.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the Schedule of the District's Share of Net Pension Liability, and the Schedule of the District's Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of 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.

DZA PLLC

Spokane Valley, Washington
October 29, 2026