



North Country Emergency Medical Services

2020 Annual Report

Submitted to the Administrative Board on 3/25/2021

Message from Chief Ford

2020 was a difficult year to say the very least. It was also amazing to see how well your NCEMS Paramedics and EMTs adapted to what was initially a very frightening event due to the many unknowns. They all had the same stresses the rest of the world did and bravely continued to carry on their mission to provide the highest level of care and compassion. In the first 60 days of the pandemic, it seemed like we had new policies coming out every day and without missing a step they kept going. Emergency service employees work in close quarters 24 hours a day and the modifications required by the pandemic put a strain on the comradery, but could not dissolve it.

Just as those we serve had to cancel many favorite activities and events so did we, and lost out on opportunities to interact with our community. Normally we would hold a Father's Day Breakfast, Public Safety Fair, Toy Drive, and participate in local parades. We are still not sure which events we will be able to participate in during 2021 due to size limitations and ongoing distancing requirements. Our commitment is keeping a healthy workforce that is able to respond to our citizens' emergencies when they need us most. We will do what we can to hold some activities in some fashion in 2021 though they may be very different in size and set up.

During 2020 NCEMS underwent the regular three-year accountability audit by the Washington State Auditor's Office. The audit was completely clean with no findings or recommendations from the auditor's office.

Finally, and most importantly, I would like to thank all of the kind people on behalf of the staff of NCEMS who have come by and offered whatever cleaning supplies they had, brought treats and meals, Arrowhead gift cards and homemade masks. Your thoughtfulness and kindness means more than you will ever know.

Shaun Ford
Chief, North Country EMS

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Next Door
North Country EMS

North Country EMS is the Advanced Life Support ambulance serving NE Clark County, SE Cowlitz County, the Town of Yacolt and, by contract, NW Skamania County. NCEMS currently functions under an interlocal agreement between Clark County EMS District #1, Town of Yacolt, and Cowlitz County EMS District #1. These three taxing districts provide a portion of the funding for NCEMS operations. Fees for ambulance service provides the remaining operational funds.

Governance: North Country EMS is governed by an Administrative Board, the members of which are outlined in the interlocal agreement. The board currently has 10 positions and represents the following stake holders: Town of Yacolt, Yacolt rural area, Amboy rural area, Clark County Council, Cowlitz County Commissioners, Yale Valley, U.S. Forest Service, PacifiCorp, Skamania County Commissioners, and Skamania EMS Commissioners. The board meets six times per year (odd months) on the fourth Thursday at 2:00 p.m.

Staffing: North Country EMS has a full time Chief (shared on a percentage basis with Fire District 13), an Operations Battalion Chief, a Logistics Battalion Chief, a Finance & Administrative Manager, an Ambulance Biller & Office Assistant, 7 full time Paramedics, 3 full time EMTs, 3 part-time Paramedics, and 14 part time EMTs. The Chief and Battalion Chiefs are also Paramedics, as such they fill shifts as needed and respond to calls when needed on the third call ambulance.

Stations: North Country EMS operates two ambulances year round from stations in Yacolt and Fargher Lake. Seasonally, the crews staff a station owned by the Forest Service located at Pine Creek in Skamania County. A project has been underway to replace the older mobile home currently used as the living quarters for the crews at Fargher Lake and build a new station with an enclosed garage for the ambulance.

North Country EMS did not always exist in the manner it does today. Originally North Country Ambulance was operated by the Yacolt Fire Department and served other areas by agreement.

In early 1976 the Yacolt Volunteer Firemen's Association began fundraising efforts to purchase an ambulance to serve North Clark County as well as portions of Cowlitz and Skamania Counties. By August 1976 the funds collected totaled \$15,000, enough to purchase the first ambulance, which went into service at noon on October 16, 1976. A fee of \$50 was set by the Town Council for ambulance transport with an initial budget of \$8,000. In the first year of operation the ambulance responded to 116 calls for service with an all-volunteer staff. In October 1978 the first 'ambulance levy' was passed within Clark County Fire Districts 10 & 13, the Town of Yacolt and Cowlitz County Fire District 7.



The vehicle on the right is the first ambulance purchased in 1976.
The ambulance on the left was purchased in 1979.

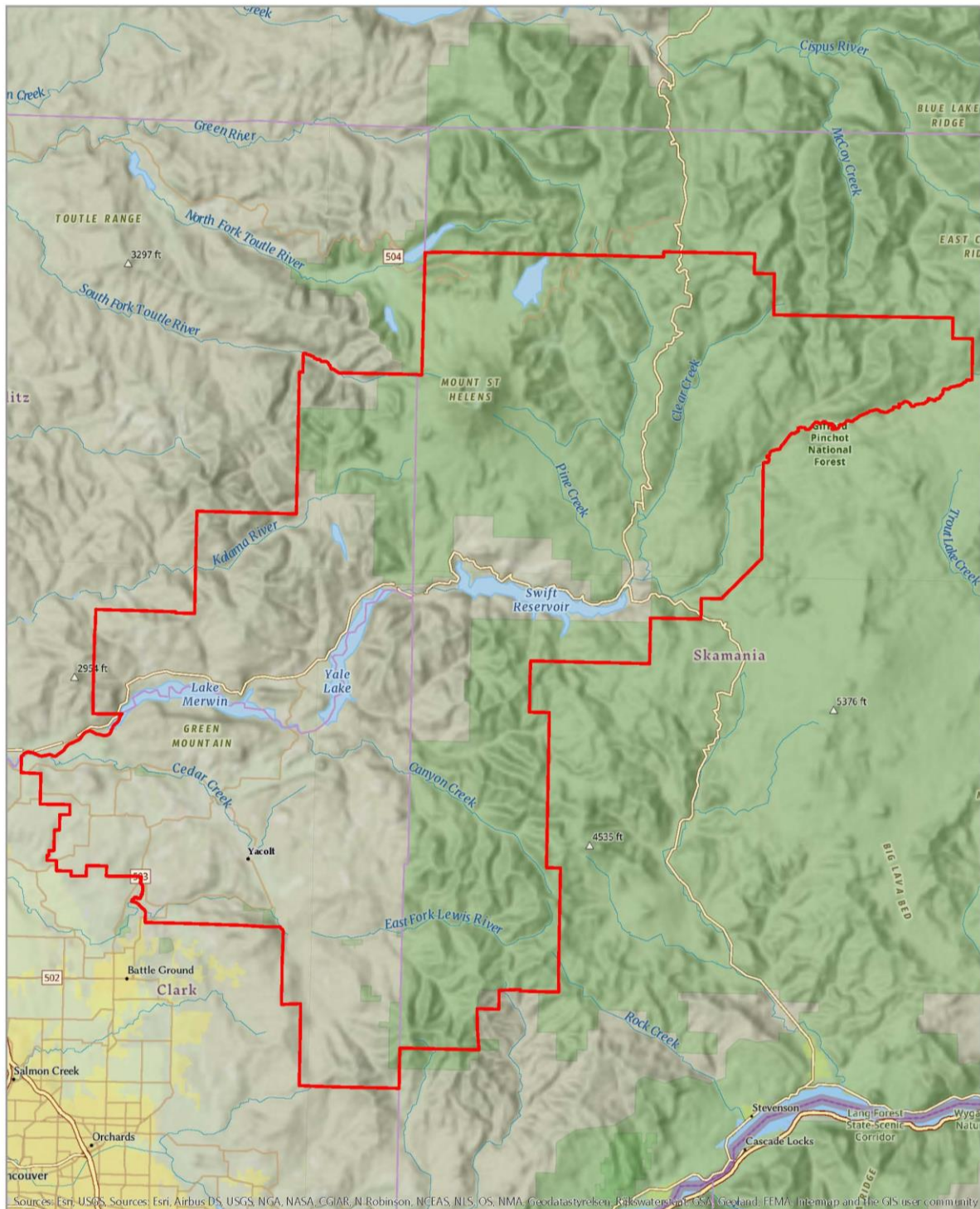
Volcano Rescue Team

In 1986 the Volcano Rescue Team (VRT) was formed to provide search and rescue operations primarily in the area on and around Mount St. Helens. The Skamania County Sheriff is ultimately responsible for any rescue activities in Skamania County and utilizes the VRT to provide that service in the St. Helens area. The team is comprised of 40 members, mostly volunteers, and in 2020 provided over 3400 hours of service.

The VRT is accredited by the Mountain Rescue Association (MRA) and their abilities include hasty team searches, technical mountain rescue operations, snow rescue operations, cave rescue, avalanche rescue and crevasse rescue.



North Country EMS Clark, Cowlitz and Skamania Counties Washington



Funding

NCEMS maintains four accounting funds; they are the Operating fund, Excess Levy fund, Skamania Project fund and Capital Reserve account. The following page explains the funding sources for each of these accounting funds.

The Operating and Excess Levy funds provide the resources to pay for daily operations including salaries, benefits, medical supplies, vehicle maintenance, station maintenance, utilities, insurance and training.

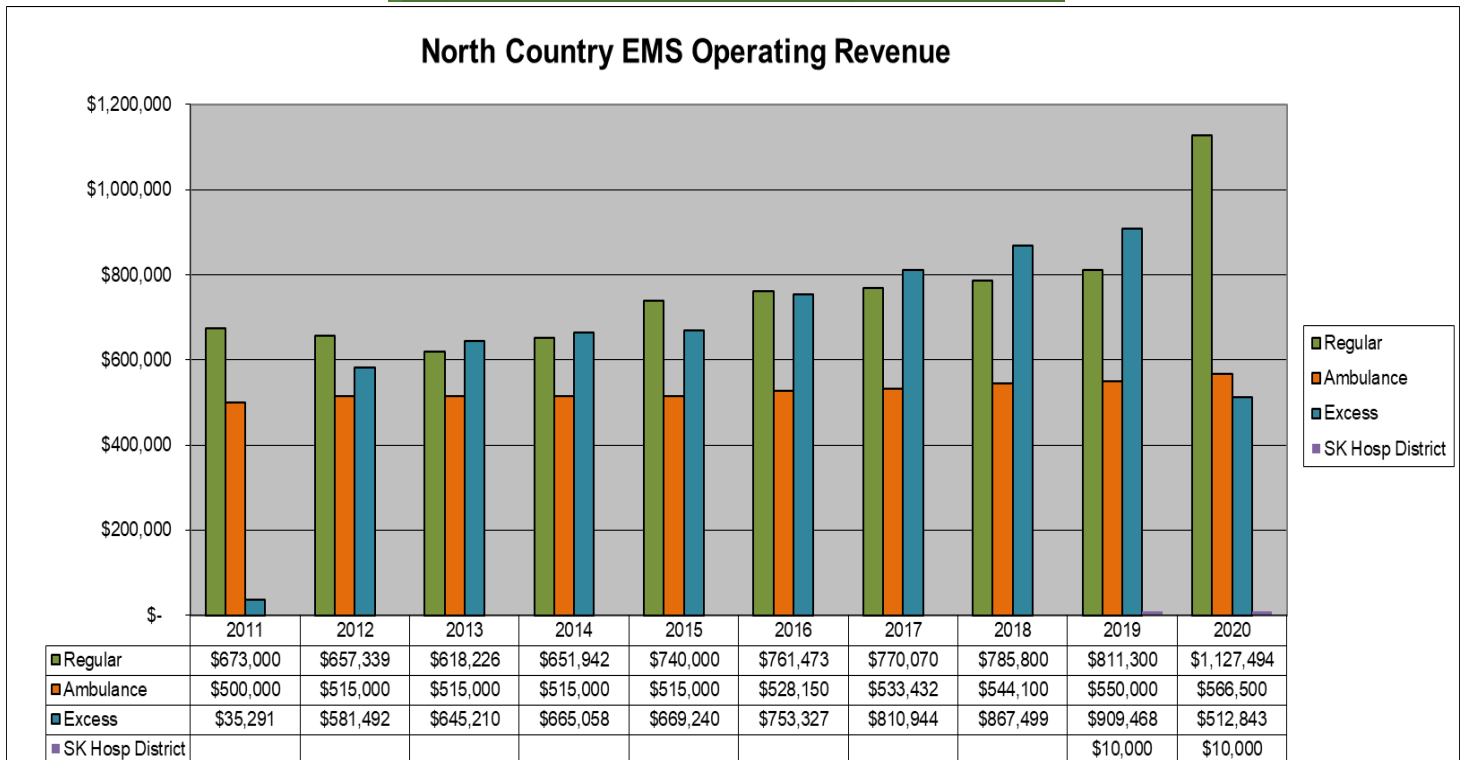
The Skamania Project fund pays for administrative and operational costs year-round in Skamania County as well as funding for the seasonal Pine Creek station which is staffed during the busy summer months.

The Capital Reserve account pays for capital purchases greater than \$5,000 which includes ambulances, medical devices, gurneys, building projects, support vehicles and I.T. components.



2019 Braun Ambulance

Operations Funding Sources



Funding for operating North Country EMS (NCEMS) comes from three primary sources; **regular property taxes, an excess levy, and ambulance transport fees.**

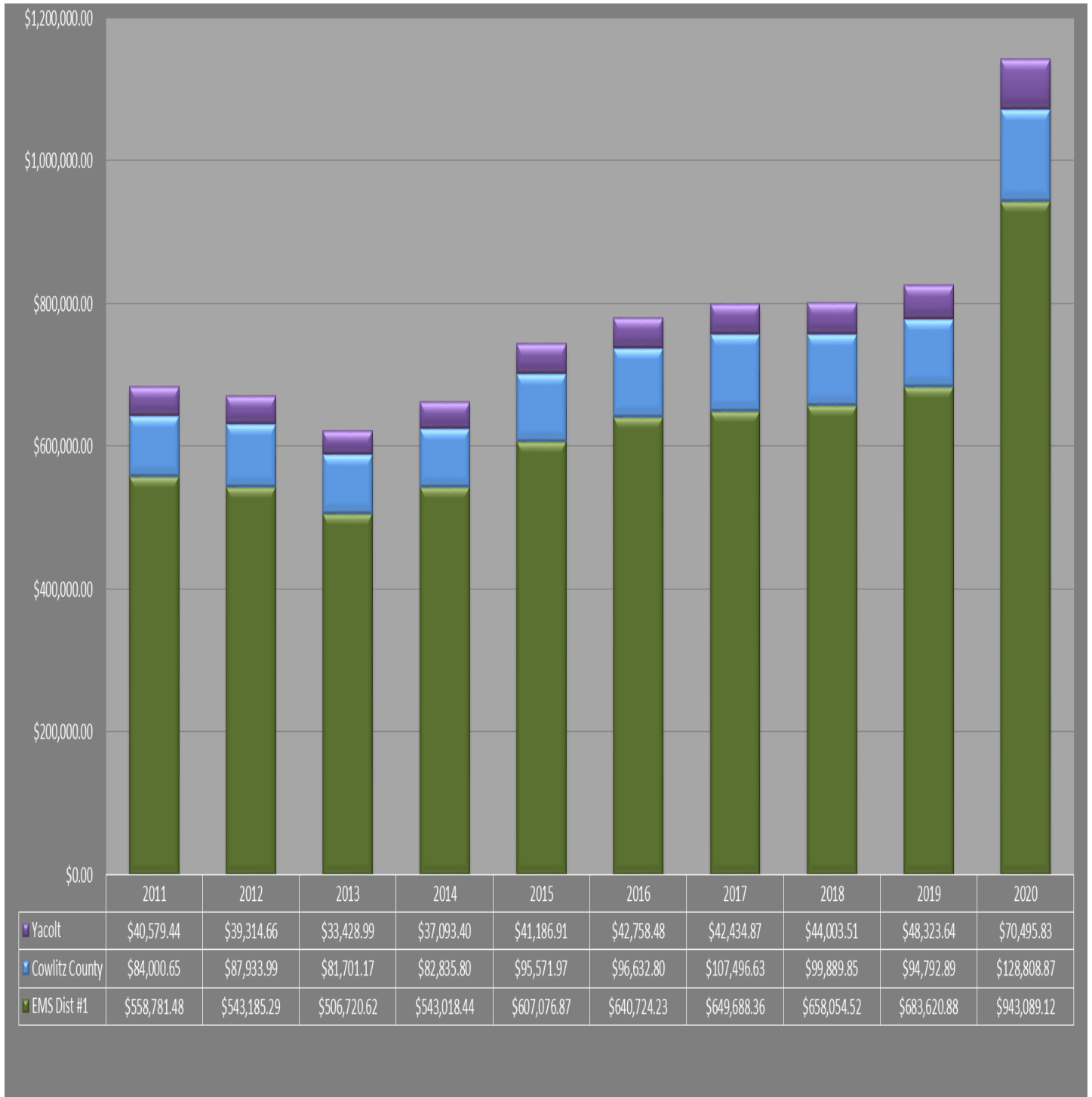
Regular property taxes have a statutory maximum rate for EMS levies of \$0.50 per \$1,000 of assessed property value, and are restricted by the 1% annual increase cap. This means that the total amount collected cannot exceed 1% more than the previous year, which results in the actual levy rate decreasing each year in an amount dependent upon property value increases. None of the three EMS taxing districts which fund NCEMS have a permanent levy, rather they have a 10-year levy which means that voters must renew the levy every 10 years. At that time the levy is usually increased back to the full \$0.50/\$1,000 unless a lower amount is specified by the district. The regular EMS levy alone is not sufficient to fund the operations at \$0.50/\$1,000 so an excess levy is needed to be approved by the voters at an interval of 3-4 years.

Excess levies are collected in addition to regular levies but only in one year, the year after they are approved. The excess levy rate is calculated in reverse based on the total dollar amount requested by the district. NCEMS forecasts the required funds for 3-4 years.

Ambulance transport fees provide the third source of revenue for the operating fund. These are the funds directed to NCEMS from insurance carriers including Medicare and Medicaid. Property owners within the NCEMS district are not required to pay the difference between the transport fee and insurance rates. Skamania EMS contracts with NCEMS to provide service to a portion of Skamania County.

Skamania EMS Contract with NCEMS was renewed in 2019 and provides \$10,000 per year for ambulance service in a defined service area within Skamania County.

PROPERTY TAX INCOME/REGULAR LEVY

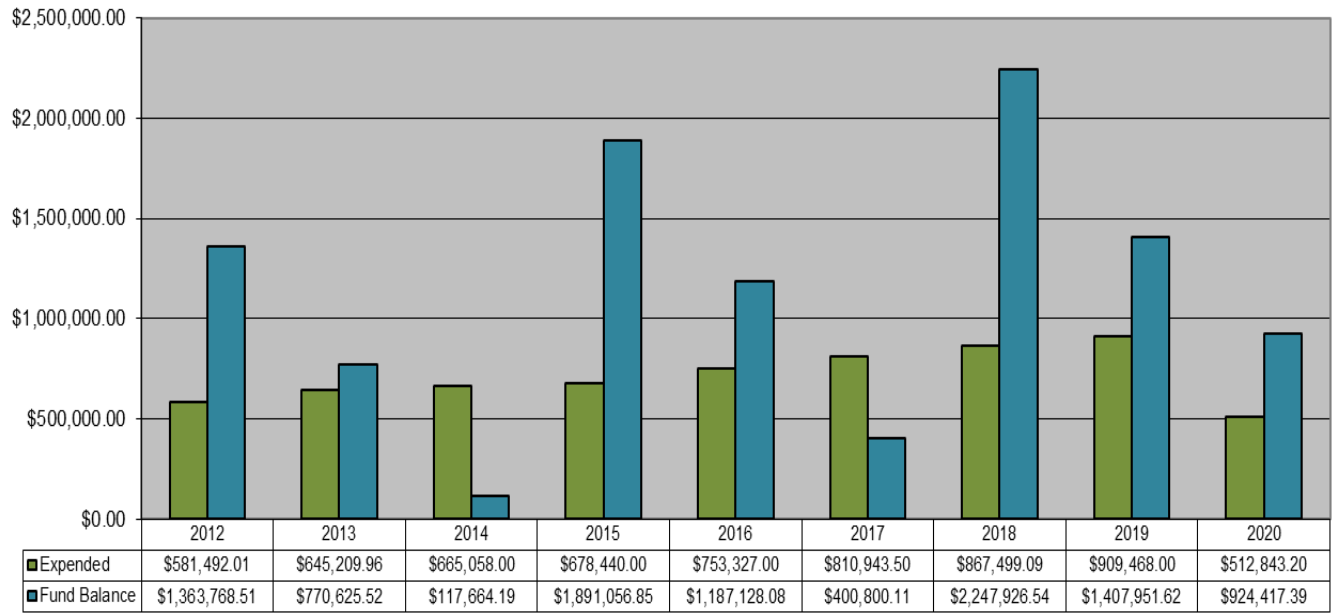


Three separate EMS taxing districts provide funding for the operations of NCEMS. These three districts are Clark County EMS District #1, Town of Yacolt, and Cowlitz County EMS District #1.

The Regular EMS levy is a 10-year levy meaning it must be renewed by the voters every ten years. This levy makes up 51% of operational funds.

EXCESS LEVY FUNDS

Excess Levy Expended and Year End Fund Balance

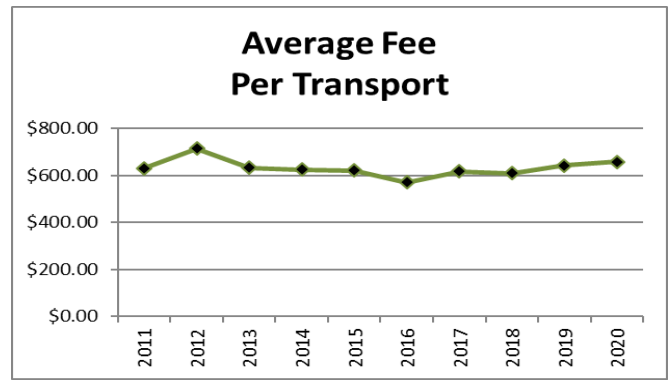
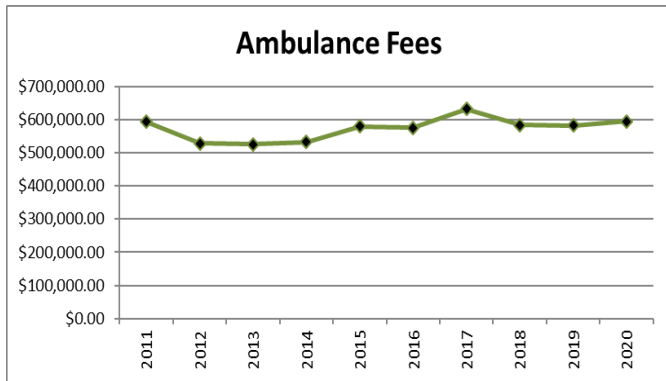


The revenue in this fund is very cyclical. Because EMS levies are limited to \$0.50 per \$1,000 of assessed valuation, it is necessary to run an excess levy to make up the difference in funding for operating the ambulance service. NCEMS would need to be able to levy a regular rate of approximately \$1.00 per \$1,000 of assessed valuation to meet operational costs without relying on an excess levy for additional funding.

Generally, the excess levy is placed on the ballot for voter approval in three-year cycles. The taxes are collected in the first year of the excess levy as required by state law then expended over multiple years. The percentage of the operational expenses the excess levy funds varies each year with an average of approximately 23%.

Call Volume and Ambulance Fees

Year	Calls	Transports	Non-Transports	Call to Transport Ratio	Ambulance Fees	Avg. per Transport
2016	1404	1012	392	72%	\$576,457.67	\$569.62
2017	1482	1024	458	69%	\$631,962.69	\$617.15
2018	1398	958	440	69%	\$583,777.86	\$609.37
2019	1381	909	472	66%	\$582,707.23	\$641.04
2020	1449	906	543	63%	\$595,584.53	\$657.38
10 year increase	5%	-0.3%	15%		2%	3%



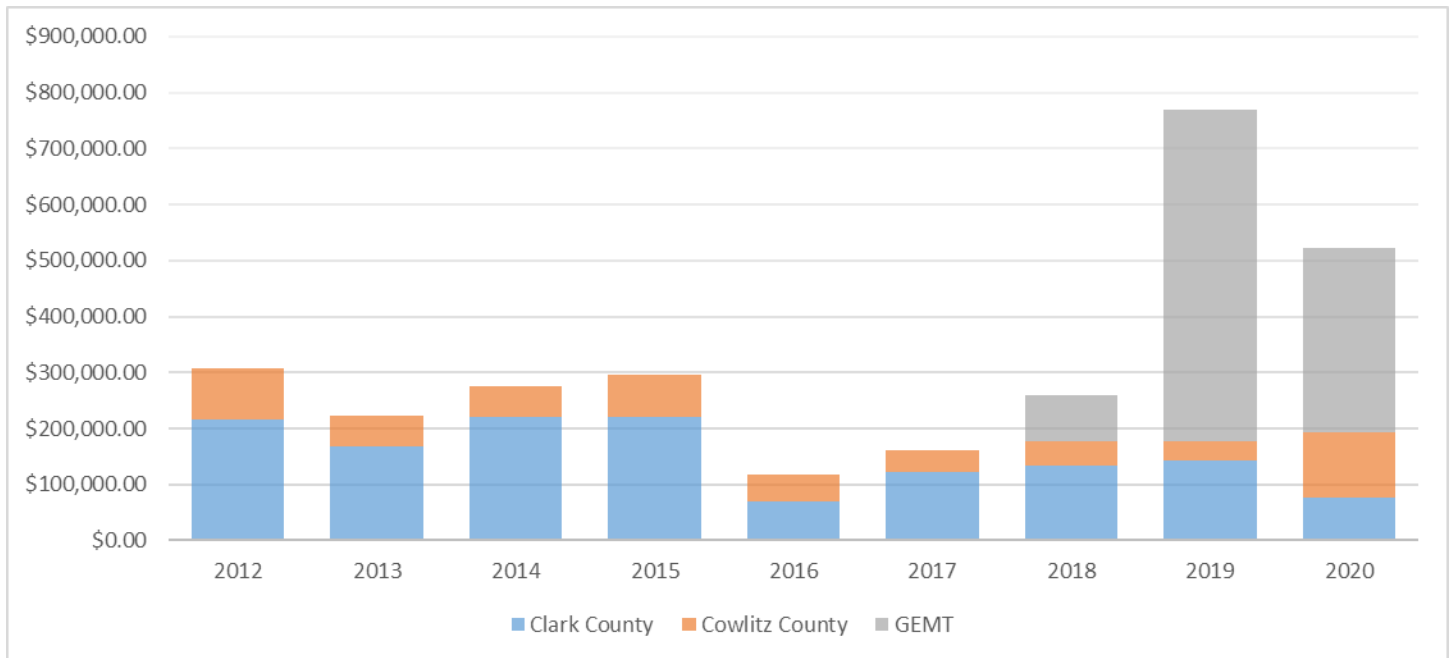
Collections by Payor 2016-2020					
	2016	2017	2018	2019	2020
Description	%	%	%	%	%
Payment Auto Ins	4.4%	6.0%	3.1%	4.0%	3.3%
Payment Medicare	31.8%	38.0%	40.9%	35.3%	36.9%
Payment Medicaid	10.5%	10.3%	9.7%	9.2%	10.0%
Payment Private	3.5%	2.3%	2.2%	3.4%	2.5%
Payment Health Ins, VA, L&I	49.9%	42.7%	42.5%	46.3%	45.6%
Payment Secondary Ins	2.1%	1.9%	2.0%	2.0%	1.6%

Ambulance transport fees are the funds collected from health and auto insurance, Medicare, Medicaid and non-resident patients. These funds account for approximately 24% of our operations budget. For residents of the district no co-payments or deductibles are collected outside of insurance amounts. Non-residents are billed for the difference between insurance and the cost of the service provided. NCEMS calculates the true cost of transport based on operations costs and that amount is set by the Administrative Board as the billable transport rate.

Capital Projects Funding Sources

FOREST EXCISE, DNR TIMBER SALES, and GEMT

2012-2020



Historically, timber revenues have been used strictly for capital building and equipment purchases. As reflected in the chart above the forest excise and timber revenue stream is inconsistent and steadily decreasing. Fortunately, in recent years North Country EMS has been able to benefit from a federal entitlement program known as Ground Emergency Medical Transport (GEMT) to supplement the reduction in timber revenues in recent years.

Ambulances, ECG monitors, and gurneys are the most expensive items purchased by NCEMS. NCEMS ambulances have an expected service life of about 10 years; at that point it becomes cost prohibitive to maintain them at an emergency response level. Ambulances will operate as a first line vehicle for about 5 years prior to rotating to reserve status for the last five years. The current approximate cost of an ambulance, without the equipment it contains is \$300,000. NCEMS plans to start “re-mounting” ambulances, which is the process of buying a new chassis and moving the ambulance body from the old chassis to the new. This process saves about 1/3 of the cost of an ambulance. ECG monitors are the second most expensive piece of equipment next to the ambulance with a cost of about \$30,000 and a life span of 7 years. At 7-10 years, like any electronics, they become obsolete and difficult to maintain. Gurneys have life-span of approximately 10 years and have a current replacement cost of \$22,000. A fully stocked ambulance has a value of approximately \$500,000, and the funds for capital equipment purchases do not come from EMS property tax revenue.

Fund Balances by Year

Year	Operating Fund 6270	Excess Levy Fund 6271	Skamania Fund 6272	Capital Outlay Reserves Fund 6273
2011	\$276,646.67	\$3,053.50	\$128,370.70	\$1,836,300.17
2012	\$299,989.08	\$1,363,768.51	\$143,738.01	\$1,735,692.57
2013	\$325,628.13	\$770,625.52	\$153,535.77	\$1,864,687.73
2013	\$352,163.69	\$117,664.19	\$157,789.57	\$1,719,393.95
2015	\$457,715.63	\$1,891,990.79	\$159,857.06	\$1,416,012.26
2016	\$586,582.77	\$1,187,128.08	\$161,074.13	\$1,063,024.65
2017	\$429,466.10	\$400,800.11	\$137,036.38	\$1,535,951.37
2018	\$397,274.40	\$2,247,926.54	\$116,189.65	\$1,608,338.63
2019	\$552,146.57	\$1,407,951.62	\$127,673.59	\$2,222,563.49
2020	\$638,826.32	\$924,417.39	\$132,566.93	\$2,592,638.23

Operating Fund 6270

The revenue in this fund is generated from regular levy taxes, ambulance fees, and transfers from the Excess Levy fund. A small percentage of miscellaneous revenue is generated from interest earnings, tuition fees and donations.

Excess Levy Fund 6271

The revenue in this fund is very cyclical. Because EMS levies are limited to \$0.50 per \$1,000 of assessed valuation, it is necessary to run an excess levy to make up the difference in funding for operating the ambulance service. Generally, the excess levy is on the ballot for voter approval in three-year cycles. The taxes are collected in the first year of the excess levy as required by state law.

Skamania Fund 6272

The revenue in the Skamania Fund is generated from performing ambulance and search and rescue services in Skamania County and invoicing for Title III reimbursement based on calls in the forest areas. The area within Skamania County Fire District 26 is not eligible for Title III reimbursements. Ambulance revenue is very minimal as the ambulance crews from Yacolt perform the most of the transport services. NCEMS has a contract effective in 2019 to receive \$10,000 annually from the Skamania Hospital District (operating as Skamania EMS).

Capital Outlay / Reserves Fund 6273

The revenue in this fund is generated from timber and DNR revenue, carry over from the operating fund and from a federal grant program for transporting Medicaid patients (GEMT). This fund is used for capital purchases such as buildings, ambulances, rescue vehicles and other capital equipment.

Final 2020 Budget vs. Actual

Fund	Budget	Actual	%
Operating Fund Income	\$2,597,53500	\$2,375,794.74*	91.46%
Operating Fund Expense	\$2,597,535.00	\$2,288,305.20	88.1%
Excess Levy Income	\$0	\$29,308.97	
Excess Levy Expense	\$512,843.20	\$512,843.20	100%
Capital Fund Income	\$254,000.00	\$555,311.59	218.63%
Capital Fund Expense	\$336,1000.00	\$185,236.85	55.11%
Skamania Fund Income	\$31,000.00	\$82,225.29	265.24%
Skamania Fund Expense	\$93,850.00	\$77,331.95	82.4%

*The operating fund budgeted income includes \$300,000 in carry over.

2021 Budget

Fund	Budget	Change from 2020
Operating Fund Income	\$2,625,004.00	0.8%
Operating Fund Expense	\$2,625,004.00	0.8%
Excess Levy Income	\$0	--
Excess Levy Expense	\$566,464.00	2%
Capital Fund Income	\$304,000.00	46%
Capital Fund Expense *	\$1,672,000.00	**
Skamania Fund Income	\$36,000	14%
Skamania Fund Expense	\$93,850.00	0%

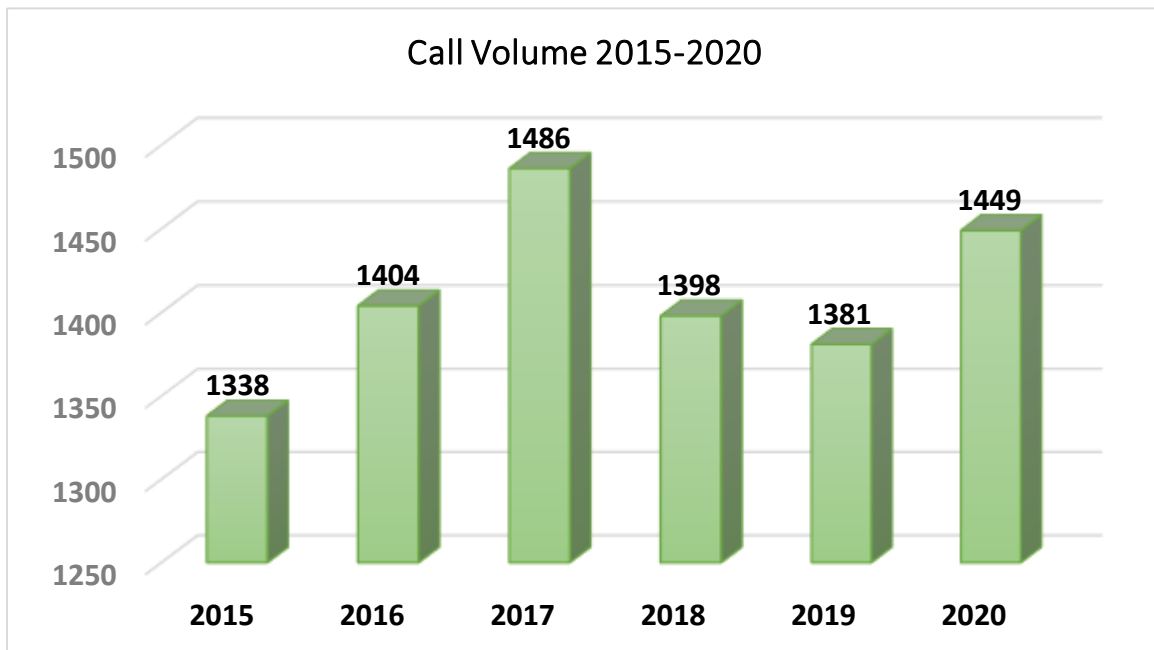
*Capital fund expense for 2021 includes \$1,500,000.00 for a possible new station construction project. This is only an estimated partial cost of the project.

2020 Responses

Total requests for service: 1449 4.7% ↑

Total patients transported: 906 0.4% ↓

Total patient evaluated: 1475 4.9% ↑



Average Response Times

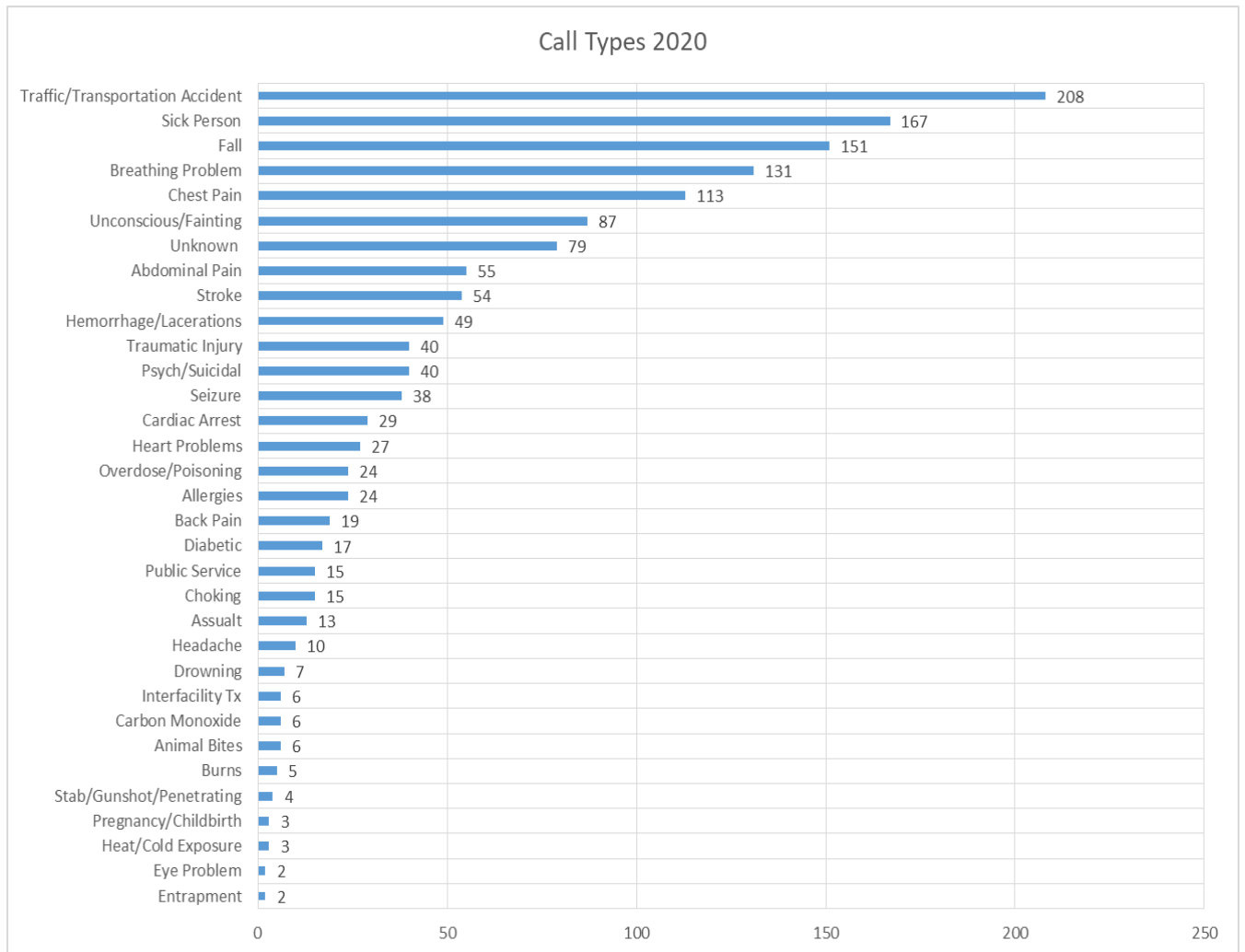
Clark County all calls: 11.75 minutes

Clark County priority 1, 2 or 3 calls: 11.2 minutes

Cowlitz County all calls 25.8 minutes

Priority 1 is the highest priority and 7 is the lowest

EMS Responses



Transports by Day of the Week

Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Totals	137	133	107	119	135	118	152

Transports by Hour of the Day

00:00 - 00:59	25	08:00 - 08:59	29	16:00 - 16:59	53
01:00 - 01:59	17	09:00 - 09:59	52	17:00 - 17:59	42
02:00 - 02:59	12	10:00 - 10:59	58	18:00 - 18:59	59
03:00 - 03:59	20	11:00 - 11:59	49	19:00 - 19:59	47
04:00 - 04:59	9	12:00 - 12:59	60	20:00 - 20:59	37
05:00 - 05:59	15	13:00 - 13:59	58	21:00 - 21:59	42
06:00 - 06:59	32	14:00 - 14:59	53	22:00 - 22:59	33
07:00 - 07:59	29	15:00 - 15:59	37	23:00 - 23:59	33

COVID-19 PANDEMIC

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel, and non-essential activities.

The administrative board of the district approved a declaration of emergency regarding COVID-19 on May 28, 2020 authorizing the chief to have full authority to take all necessary actions to protect the district's residents and employees during such period as the declared COVID-19 emergency exists in the NCEMS service area.

North Country Emergency Medical Service purchased additional personal protective equipment in 2020 for safety precautions on the ambulances and in the operations and administrative buildings. A COVID-19 leave bank was created with 84 hours per employee accrued for use either during the illness or for quarantine. The district worked with the State of Washington Military Department Emergency Management Division and received FEMA grant monies to mitigate some of these costs. As of year-end the impact to the district was not significant to the financial outlook. Property tax collection and ambulance fees, which are the primary revenues for the district were not impacted.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the district is unknown at this time.

Accountability Audit Report North Country Emergency Medical Services District

For the period January 1, 2017 through December 31, 2019

Published June 18, 2020

Report No. 1026438

**Office of the Washington State Auditor
Pat McCarthy**

June 18, 2020
Board of Appointed Representatives
North Country Emergency Medical Services District
Yacolt, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the North Country Emergency Medical Services District from January 1, 2017 through December 31, 2019.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2019, 2018 and 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Procurement – purchasing exemptions
- Payroll – gross wages, overtime, leave cash-outs, and electronic funds transfers
- Accounts payable – general disbursements, credit cards, and electronic funds transfers
- Tracking and monitoring of theft sensitive items – pharmaceutical inventory
- Cash receipting – timeliness and completeness of deposits, voids and adjustments
- Accounts receivable – billing for emergency medical services
- Open public meeting minutes – documentation of minutes and executive sessions

INFORMATION ABOUT THE DISTRICT

The North Country Emergency Medical Service District is a joint operating agency created by an inter-local agreement among Clark County Emergency Services District No. 1, Cowlitz County Emergency Services District No. 1 and the Town of Yacolt. Through the inter-local agreement, members provide emergency medical services for all member entities.

The District is governed by an appointed 10-member Board made of representatives from each member entity as well as the Cowlitz and Clark Medical Control Physicians who are ex officio nonvoting members. The Board appoints a Chief to oversee the District's daily operations as well as its 30-35 full- and part-time employees. Revenue is derived mainly from property taxes and billings for ambulance services. For fiscal years 2017, 2018 and 2019, the District operated on annual budgets of approximately \$2.41 million, \$2.97 million and \$2.93 million, respectively.

Contact information related to this report

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Contact:	Kim Pitts, Finance and Administrative Manager
Telephone:	(360) 686-3271
Website:	www.northcountryems.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for North Country Emergency Medical Services District at <http://portal.sao.wa.gov/ReportSearch>

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the state’s Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor’s Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as fraud, state whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our website and through our free, electronic subscription service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor’s Office

Public Records Requests	PublicRecords@sao.wa.gov
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov