



Public Hospital District No.1: Board of Commissioners Meeting Agenda
Wednesday December 20, 2023 | 5:30 PM
Arleen Blackburn Conference Room and Zoom Connection

All times listed are approximates and not a true indication of the amount of time to be spent on any area.

I.	Call to Order	5:30	Tom Baranouskas
II.	Pledge of Allegiance	5:30	Tom Baranouskas
III.	Consent Agenda	5:30	Tom Baranouskas
	All consent agenda items will be approved by the Board with a single motion. Any of the following individual items may be pulled for discussion at the request of a commissioner.		
	<ul style="list-style-type: none"> Meeting Agenda November 15, 2023 Board Meeting Minutes December 7, 2023 Board Retreat Minutes Policy: Identify Theft Red Flag Policy: Reporting Improper Government Action Policy: Organizational Integrity Compliance Committee Structure and Purpose QOC Charter Previous Month's Warrants Issued: #10120620 – 10120899 11/08/2023 – 12/13/2023 \$ 1,175,671.90 Accounts Payable EFT Transactions: #20220334 – 20220350 11/08/2023 – 12/13/2023 \$ 593,159.40 Payroll EFT Transactions: #16496 – 17091 11/04/2023 – 12/15/2023 \$ 1,338,762.17 Payroll Warrant Numbers: #80002 -- 80003 11/20/2023 \$ 7,633.34 October & November Bad Debt 		
IV.	Oath of Office	5:35	Megan Baker
	<ul style="list-style-type: none"> Bruce Williams Jessica Kendall Gustavo Montoya 		
V.	Community Input	5:40	Commissioners
	Public comments concerning employee performance, personnel issues, or service delivery issues related to specific patients will not be permitted during this public comment portion of the meeting. Public comments should be limited to three minutes per person.		
VI.	Introduction: Deseree Bybee, Radiology Director	5:45	Deseree Bybee
VII.	Foundation Report	5:55	Foundation Member
VIII.	CM Values	6:00	Diane Blake
IX.	Public Relations Report	6:05	Clint Strand
X.	<u>Old Business</u>	6:15	
	a. IT Update		Chad Schmitt
XI.	<u>New Business</u>	6:20	
	a. 2024 Proposed Meeting Dates		Commissioners
	b. Board Committee Assignments Discussion		Commissioners
	c. Apprenticeship Programs		Melissa Grimm
XII.	<u>Committee Reports</u>	6:40	
	a. Finance Committee		Bruce Williams
	b. Governance Committee		Tom Baranouskas
	c. Quality Oversight Committee		Mall Boyd
XIII.	<u>Action Items</u>	7:10	Commissioners
	a. MOTION: Approve Credentialing		
	b. MOTION: Approve Dingus, Zarecor, & Associates Engagement Letter		
	c. MOTION: Approve CM Foundation Agreement		
	d. MOTION: Approve Interlocal Agreement: Lake Wenatchee Fire & Rescue		
XIV.	November Financials	7:25	Marianne Vincent
XV.	Administrator Report	7:35	Diane Blake
XVI.	Board Action Items	7:50	Commissioners
XVII.	Meeting Evaluation/Commissioner Comments	7:55	Commissioners
	Roundtable discussion to evaluate meeting topics and identify opportunities for improvement.		
XVIII.	Adjournment	8:00	Tom Baranouskas

Values

Commitment – We demonstrate our pursuit of individual and organizational development by always going above and beyond to find the answer, discover the cause, and advocate the most appropriate course of action.

Community – We demonstrate our effectiveness and quality in complete transparency with each other and in line with the values of our medical center.

Empowerment – We prove our promise to patients and our dedication to both organization and community through the manner in which we empower each other and carry out each action.

Integrity – We set a strong example of behavioral and ethical standards by demonstrating our accountability to patient needs and our devotion to performing alongside one another as we exhibit our high standards each and every day.

Quality – We demonstrate an exceptional and enduring commitment to excellence. We are devoted to processes and systems that align our actions to excellence, compassion and effectiveness on a daily basis.

Respect – We embrace equality on a daily basis through positive, personal interactions and recognize the unique value within each of our colleagues, patients, and ourselves.

Transparency – We demonstrate complete openness by providing clear, timely and trusted information that shapes the health, safety, well-being and stability of each other and our community.

AGENDA / PACKET EXPLANATION

For Meeting on December 20, 2023

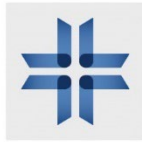
Below is an explanation of agenda items for the upcoming Board meeting for which you may find pre-explanation helpful.

- **Consent Agenda** – The policies included in the consent agenda were reviewed by the Finance Committee, who recommends them to the full Board for approval. The QOC Charter was reviewed by the QOC who recommends it to the board for approval. Also, please feel free to connect with Marianne or Diane with any questions in advance of Wednesday’s meeting and / or pull individual warrants or other items from the consent agenda at the meeting, should you wish to discuss.
- **Oath of Office** – No documents are included in your packet for this topic, but it may be helpful for you all to know how the oath of office will be administered. Legal has guided us that a notary should administer the oath of office, and we are following those recommendations. Megan, who is a notary, will read the oath of office to the three Commissioners being sworn in. After Megan reads the oath, she will ask each of you to acknowledge the oath. You may do this by saying yes, nodding, giving a thumbs up, etc. Afterward, you will each sign a document with the oath language and Megan will notarize each of your documents. You will need official identification to complete the notarization. For those Commissioners who can stay for the entire meeting, the notarization can happen at the end of the meeting; if any need to leave early, we will take care of the notarization immediately following the acceptance of the oath of office.
- **Old Business**
 - IT Update – No documents are included in your packet for this topic. Chad Schmitt, VFCIO, will provide an update on ongoing technology work.
- **New Business**
 - 2024 Proposed Meeting Dates – Included in your packet is list of proposed 2024 meeting dates. Please come prepared to weigh in on how the schedule will work for you. In January, the board will approve a resolution setting the 2024 meeting dates, based on feedback from the December meeting.
 - Board Committee Assignments Discussion – Included in your packet is the list of current board officer and committee assignments. The Governance Committee, as part of their work plan, has discussed and will propose assignments for 2024 at the December board meeting. Please come prepared to discuss. The board’s discussion at the December meeting will prepare you for taking action in January to make officer and committee appointments.
 - Apprenticeship Programs – No documents are included in your packet for this topic. Melissa will be on hand to provide information on our apprenticeship program work. This is work Melissa leads and is an integral part of our workforce development plan.
- **Committee Reports**
 - Finance Committee – Included in your packet is the agenda from the most recent committee meeting as well as the Finance Committee 2023 workplan, to support Bruce’s report.

- Governance Committee – Included in your packet is the agenda from the most recent committee meeting as well as the Governance Committee 2023 workplan, to support Tom’s report.
- Quality Oversight Committee – Included in your packet is the QOC’s 2023 workplan, to support Mall’s report of committee work throughout the year.
- **Action Items**
 - Credentialing – Included in your packet is a document with a list of providers for your consideration for credentialing approval.
 - Dingus, Zarecor & Associates Engagement Letter – Included in your packet is the engagement letter from our auditing firm, for your consideration. Finance Committee reviewed the letter and recommends the board approves. Because the auditors ultimately serve the board and work at the board’s behest, the approval for them to engage in the work requires board approval.
 - CM Foundation Agreement – We are required to maintain a mutual agreement with the Foundation for their work. Our usual practice is to renew the agreement every three years. Management and the Foundation have worked to update the agreement, and the Foundation board has approved the minor proposed changes. The updated agreement is included in the board packet for your consideration.
 - Interlocal Agreement: LWF&R – Included in your packet is an updated agreement with Lake Wenatchee Fire & Rescue. Because there have been several iterations of the agreement worked on between attorneys and our agencies collaboratively, not all changes were captured in track changes format. In addition to the proposed updated agreement is a second document which details material changes not captured in track changes format, to assist the board in understanding what is different. CM management and LWF&R management support the updates to our agreement, which sets the foundation of our collaborative work. The LWF&R commissioners will review and likely approve the agreement the same week as the December CM board meeting.
- **November Finance Report** – Included in your packet are the November financials, to support Marianne’s report. Also included are the October financial reports, less the written commentary, as these were not presented at the previous meeting. When the Board receives two months of financials in the same packet, our practice is to report on a single, most recent month and include the other month for informational purposes.

Further Notes

- As you review your packet, please be thinking about strategic questions and ways to engage in strategic discussion as we move through the meeting.



CASCADE MEDICAL

PARTNERS IN YOUR HEALTH

Minutes of the Board of Commissioners Meeting

Chelan County Public Hospital District No. 1
Arleen Blackburn Conference Room & Video Conference Connection
November 15, 2023

Present: Tom Baranouskas, Board President; Bruce Williams, Vice President; Mall Boyd, Secretary; Diane Blake, Chief Executive Officer; Pat Songer, Chief Operations Officer; Marianne Vincent, Chief Financial Officer; Melissa Grimm, Chief Human Resources Officer; Clint Strand, Director of Public Relations; Megan Baker, Executive Assistant
Via Zoom: Jessica Kendall, Commissioner; Chad Schmitt, Virtual Fractional Chief Information Officer

Excused: Gustavo Montoya, Commissioner

Guests: Dr. Lauren Kendall, CM Physician; Kathy Montgomery, Cascade Medical Foundation
Via Zoom: CT (no affiliation known)

Topics	Actions/Discussions
Call to Order	<ul style="list-style-type: none">President Tom Baranouskas called the meeting to order at 5:32 pm. Tom then led the pledge of allegiance.
Consent Agenda	<ul style="list-style-type: none">Bruce made a motion to excuse Gustavo from the meeting. Tom seconded the motion and the commissioners unanimously approved.Mall moved to approve the consent agenda. Bruce seconded the motion and the group unanimously approved.The agenda sent on Friday captured last month's warrants and payroll.
Community Input	<ul style="list-style-type: none">Jessica Kendall stated that "midlevel provider" is an outdated term and asked the group to consider terms such as "physician assistant, nurse practitioner, and advanced practice provider."
Gender Affirming Care	<p>Dr. Lauren Kendall provided the presentation.</p> <p>Definitions</p> <ul style="list-style-type: none">Centering care around the outward pursuit of the gender identification of a person.Sex is biologic term that humans are divided into., XX chromosomes are female and XY chromosomes are male. Intersex folks have a variation of male and female reproductive functions.Gender is the socially constructed characteristics of male, female, nonbinary, other presenting folks.The terms cis and trans relate to chemistry and reflect the relationship of atoms that are either the same (cis) or opposite (trans). Gender nonbinary reflects a mix or lack of trait characteristics. <p>What is gender affirming care?</p> <ul style="list-style-type: none">Centering care around the outward pursuit of the gender identification of a person. <p>Training and Interest</p> <ul style="list-style-type: none">Bachelor's degrees in Biology and Women's/Gender studies.

	<ul style="list-style-type: none"> During COVID, Dr. Kendall pursued many virtual trainings and educational courses. She then led the transgender healthcare team and championed gender affirming care in her previous role at CVCH. <p>What can CM do to support this work?</p> <ul style="list-style-type: none"> Ensure a supportive environment exists. A supportive environment includes: <ul style="list-style-type: none"> Use of preferred name and pronouns. Gender neutral signs and bathrooms. Preferred name and pronoun information on medical forms. Affirming mental health care. Dr. Moholy and Aisha Houghton support our patients' behavioral health needs. Our Speech Language Pathologist, Diana Runions, can provide vocal care. CM already provides all of these items listed. For patients 18+ <ul style="list-style-type: none"> Natal organ support: paps, mammos, prostate care Emotional support Hormone blockers/hormone therapy Referral letters for folks interested in surgery Information about changing legal documents Information about prosthetic devices Under 18 (must have parental consent) <ul style="list-style-type: none"> Natal organ support Emotional support With parental consent, we can refer families to Seattle Children's Gender Clinic. Become a LGBTQIA care center of excellence Provide clear, inclusive, and periodic care for all TransECHO: an "all teach, all learn" virtual model of care. During virtual ECHO session, participants present real (anonymized) cases to the specialists—and each other—for discussion and recommendations. Participants learn from one another, as knowledge is tested and refined through a local lens. <p>How can patients find Dr. Kendall?</p> <ul style="list-style-type: none"> Wenatchee PRIDE website Clint and Dr. Kendall are working on a webpage for CM's site.
Foundation Report	<p>Kathy Montgomery provided the Foundation Report.</p> <ul style="list-style-type: none"> Ted and Kathy have been on the CM Foundation for 5 years and they cherish spending their time supporting our community in this capacity. CMF is still recruiting new members and will have four additional board members next month. There is a new fundraising campaign for a hematology analyzer with a \$70,000 goal. The group is looking for additional projects to help fund as stretch campaigns. A generous donor is helping to fund the Mark Judy Education Fund by matching all donations up to \$10,000. Benevolent Night: February 7, 2024 at Prusik Kitchen and Bar.
CM Values	<p>Diane Blake provided the report.</p> <ul style="list-style-type: none"> The values story was an excerpt from Peter Drucker's book, <i>The Daily Drucker</i>, April 9: Absence of Integrity. Rather than providing a definition for integrity, Drucker described the detriment of promoting personnel into management roles that do not exhibit such a trait.
Public Relations Report	<p>Clint Strand provided the report.</p>

	<p>October Engagement</p> <ul style="list-style-type: none"> Think Pink campaign push was a success. Radiology provided a record number of mammograms. <p>Social Media</p> <ul style="list-style-type: none"> Our reach is up nearly 50% from September with a total of 2,500 hits. We have 147 Instagram followers and a new reel from Corey Rubinfeld, PA-C was recently posted. <p>Coworker Appreciation Challenge</p> <ul style="list-style-type: none"> Employees provided a record number (200) of submissions. Printed and published coworker appreciation boards will be displayed during the holiday season. <p>Holiday Food Drive</p> <ul style="list-style-type: none"> CM is hosting a food drive running through November 20th to support Upper Valley Mend. Staff were split into three teams who are competing to provide the largest quantity of food donations. <p>Online Provider Campaign</p> <ul style="list-style-type: none"> Clint is working on launching a provider campaign spotlighting Drs. Wefel and Kendall.
Old Business	<p>IT Update</p> <p>Chad Schmitt provided the IT update.</p> <ul style="list-style-type: none"> Stark uptick in financial phishing/hacking attacks. Chad reminded folks to be diligent about checking emails that may be suspicious prior to giving information. 2024 technology roadmap includes compliance with security framework. <p>Meditech Update</p> <p>Pat Songer provided the Meditech update.</p> <ul style="list-style-type: none"> Molly provided a report for this meeting. There was a large amount of preparation that went into the November Meditech upgrade. There is a newly developed EMR committee that meets weekly. Our two Meditech consultants are also on the committee. There have been steady issues with some interfaces which will continue to be addressed until they are resolved.
New Business	<p>CEO Annual Evaluation Process & Materials</p> <ul style="list-style-type: none"> The commissioners agreed to continue the process as documented.
Committee Reports	<p>Part Time Resident Advisory Council</p> <p>Mall Boyd provided the report.</p> <ul style="list-style-type: none"> The PTRAC had three new board members who attended the October meeting. Neil McReynolds is the new president and Jim Elliott is the vice president. The function and input of the advisory council has been so helpful. The group discussed solutions to the following topics: engaging with Latinx community, ways to promote CM in community, and strategies for staff retention. Mall encouraged other commissioners to calendar time to attend future meetings. The council appreciates commissioner attendance. <p>Quality Oversight Committee</p> <p>Mall Boyd provided the report.</p> <ul style="list-style-type: none"> The group discussed a patient experience that was shared by that person at the October board meeting. The visit experienced was also assessed by the medical staff via external peer review at their November meeting.

	<ul style="list-style-type: none"> The group amended the charter to include Whitney Lak, Clinic Director. They also reviewed Q3 metrics, evaluated a policy, analyzed self-survey results, and reviewed their 2024 workplan.
Action Items	<p>Motion: Approve Credentialing</p> <ul style="list-style-type: none"> Mall moved to approve, Bruce seconded . Motion unanimously approved. <p>Motion: 2024 Organizational Objectives</p> <ul style="list-style-type: none"> Bruce requested more information about how the organizational objectives all work together and the metrics associated with success. He also requested more information about financial assistance and external access. Tom moved to approve 2024 Organizational Objectives as presented, Mall seconded. Motion unanimously approved. <p>Motion: Approve Organizational Succession Plan.</p> <ul style="list-style-type: none"> Mall moved to approve, Bruce seconded. Motion unanimously approved. CM has the annual succession planning work and leadership development pieces in place to support future leaders. <p>Motion: Approve Resolution 2023-14 Amendment to CEO Employment Agreement</p> <ul style="list-style-type: none"> Mall moved to approve, Bruce seconded. Motion unanimously approved.
Administrator Report	<p>Diane Blake provided the administrator report.</p> <p>Recruitment</p> <ul style="list-style-type: none"> Our current lab director, Robin Wolf is set to retire at the end of this year. Robin graciously agreed to stay on a bit longer than she anticipated due to a longer than anticipated recruitment process. CM is now working with a recruiter. We recently hired a new radiology director, Deseree Bybee who will officially start in this role on 12/1. She was previously working as a per diem employee at CM and has nearly 18 years of imaging experience. CM is currently recruiting for one of the two hospitalist roles. We may pursue a locum tenens placement in Q1 to temporarily fill this need. <p>Chelan County Information</p> <ul style="list-style-type: none"> Chelan County commissioners funded a study for behavioral crisis intervention. The study is likely to reflect the need for a larger/denser population to stand up a 23-hour crisis center. A gap in mental health crisis intervention still exists and CM plans to stay connected to this work. <p>New Echo Owners</p> <ul style="list-style-type: none"> Amy Yaley and Terry Ward are the new owners of the Echo. Diane and Clint gave them a tour of CM last week. <p>Thanksgiving</p> <ul style="list-style-type: none"> The leadership team will continue their annual tradition of supporting the Thanksgiving meal prepared by the dietary team by supplementing sides and dessert for those working.
Board Action Items	<ul style="list-style-type: none"> Board Self-Assessment Survey is due tonight. December 7th : CM Board Retreat Tom will attend the CM Foundation board retreat on December 13. Please check your email.
Meeting Evaluation/ Commissioner Comments	<ul style="list-style-type: none"> The group reflected on the interesting discussion around the 2024 objectives. They appreciated Dr. Kendall's gender affirming care report.

Adjournment	<ul style="list-style-type: none">• Tom made a motion to adjourn the meeting at 8:02 PM. Mall seconded the motion and the commissioners unanimously approved.
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Tom Baranouskas, President

Mall Boyd, Secretary



Minutes of the Board of Commissioners Annual Retreat Meeting
Chelan County Public Hospital District No.1
Icicle Village Resort
December 7, 2023

Present: Tom Baranouskas, President; Bruce Williams, Vice President; Mall Boyd, Secretary; Jessica Kendall, Commissioner; Gustavo Montoya, Commissioner; Diane Blake, Chief Executive Officer; Pat Songer, Chief Operating Officer; Marianne Vincent, Chief Financial Officer; Melissa Grimm, Chief Human Resources Officer; Megan Baker, Executive Assistant; Natasta Piestrup, Director of Nursing; Whitney Lak, Clinic Director; Clint Strand, Director of Public Relations; Dr. Maxwell Moholy, Psychologist; Aisha Houghton, Clinical Social Worker; Dr. Lauren Kendall, CM Physician

Guests: Charles Hall, HH Leadership Solutions; Steve Hartz, HH Leadership Solutions; Aubrey Hall, HH Leadership Solutions; Norma Gallegos, Community Member; Jacqueline Barton-True, WSHA

Topics	Actions/Discussions
Call to Order	Steve Hartz called the meeting to order at 8:10 AM with opening remarks. The group participated in a round table icebreaker exercise
Mid-Cycle Plan Review	<p>Review of Strategic Planning Process</p> <ul style="list-style-type: none">Four Pillars guide our work:<ul style="list-style-type: none">Patient & Family Centered CareFinancial StewardshipOur PeopleCommunity Connections <p>Pillar Statement & Long-Term Objective Review: 3 Years</p> <ul style="list-style-type: none">The group engaged in discussions analyzing each pillar and dissected internal and external perceptions of Cascade's work. <p>CM 2024 Objectives</p> <ul style="list-style-type: none">The group reviewed the objectives and discussed how staff would be informed of CM's upcoming work. Communication was emphasized as a key component of this work. <p>Current Progress & Activities</p> <ul style="list-style-type: none">Steve provided guidance on board oversight vs. operational management and gave the commissioners insight to navigate community questions. <p>Success Review</p> <ul style="list-style-type: none">Diane and Steve highlighted and celebrated CM's achievements throughout 2023.
Presentation on Current Initiatives	<p>Marketing and Social Media Program</p> <ul style="list-style-type: none">Clint Strand and Aubrey Hall shared a presentation about Cascade Medical's opportunities to share our story on social media. They focused on our social media vision to elevate, create, empower, and trust while highlighting the components of patient-centered, community based, educational, and informative content. <p>Mobile Integrated Health (MIH) Introduction & Mobile Clinic Programs</p> <ul style="list-style-type: none">Pat Songer shared a presentation about MIH program offerings including the ideal service population, addressing social determinants of health, engaging in community partnerships, and CM's unique ability to provide this work in our community. <p>Free-Standing Urgent Care Feasibility Study</p> <ul style="list-style-type: none">Charles Hall shared a presentation about his analysis of a free-standing urgent care clinic in our community.
Status of Healthcare: National & State	<ul style="list-style-type: none">Jacqueline Barton-True shared a presentation about WSHA's advocacy purpose including their makeup, membership, budget, and policy priorities. The group had many wins in 2023 and plans to tackle a variety of affordability, transparency-centered, and workforce budget and policy priorities in 2024.

Leadership Investment	<ul style="list-style-type: none"> Steve Hartz discussed board regulations and responsibilities, governance vs. management, and the pillars of high-performing boards.
Leadership Discussions and Exercise	<p>Board Evaluations Results</p> <ul style="list-style-type: none"> The group engaged in a high-level discussion of the board's self-assessment survey results. <p>Leadership Exercise</p> <ul style="list-style-type: none"> Modeling clay: mold into your ideal leader <p>Strengths, Weaknesses, Opportunities, & Threats Exercise</p> <ul style="list-style-type: none"> The group participated in an activity to evaluate Cascade Medical's strengths, weaknesses, opportunities, and threats. <p>Hopes and Dreams</p> <ul style="list-style-type: none"> The group considered the many hopes and dreams they have for the future of Cascade Medical. To put the hopes and dreams into existence, Steve asked CM leadership to consider short-term vs long-term goals and corresponding feasibility.
Adjournment	The meeting adjourned at 5:15 PM.



Title:	Identity Theft Red Flag Policy	Effective Date:	08/01/2009
Categories:	Board of Commissioners	Approved Date:	12/17/2021
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Board Finance Committee		
Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

POLICY:

Cascade Medical's (CM) Identity Theft Prevention Program was developed to comply with the Federal Trade Commission's Identity Theft Prevention Red Flags Rule (16 CFR § 681.1). The Program has been created in consultation with the Business Office, Medical Records, Admitting, Information Technology and Administration after conducting an assessment of risk of Identity Theft associated with covered patient accounts. Nothing in this policy is intended to prevent a patient from receiving emergency medical care.

PROCEDURE:**I. Definitions**

For purposes of the Program, a covered patient account is defined as any patient account CM offers for its patients that may involve multiple payments or transactions, including one or more deferred payments, that has a reasonably foreseeable risk to patients of Identity Theft.

Identity Theft means fraud committed using the identifying information of another person, and Red Flag means a pattern, practice, or specific activity that indicates the possible existence of Identity Theft.

II. Program Purposes

The purposes of the Program are to identify the relevant Red Flags based on the risk factors associated with CM's covered accounts, institute policies and procedures for detecting Red Flags, identify steps the institution will take to prevent and mitigate Identity Theft, and create a system for regular updates and administrative oversight to the Program.

III. Identification of Red Flags

The Identity Theft Red Flags Mitigation and Resolution Procedures (Attachment A) identify the Red Flags that would be most relevant to CM. The Red Flags generally fall within one of the following four general types of Red Flags:

- A.** Suspicious Documents;
- B.** Suspicious Personal Identifying Information;
- C.** Suspicious or Unusual Use of Covered Account; and
- D.** Alerts from Others (e.g., patient, Identity Theft victim, or law enforcement)

IV. Detection of Red Flags

In order to facilitate detection of the Red Flags identified in Attachment A, appropriate CM staff will take steps to obtain and verify the identity of new and existing patients arriving at CM for care. These steps will include the verification of government-issued identification, membership cards from Medicare, Medicaid, or Commercial Insurance plans and, where applicable, orders or referral documents from outside providers or healthcare institutions. Where practical, CM staff will utilize an electronic eligibility verification system to verify the patient's coverage.

V. Program Administration

The Chief Financial Officer and his/her delegate is responsible for developing, implementing, administering, and updating the Program and for developing a training program for staff identified as responsible for or having a role in implementing the Program. The Organizational Integrity Compliance Committee will establish, as an agenda item for their regular meetings, review of any actual or suspected Red Flag events.



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Prepared By:	Marianne Vincent (Chief Financial Officer)		
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Attachment A
Relevant Identity Theft Red Flags Mitigation and Resolution Procedures

IDENTITY THEFT RED FLAG	PREVENTION/MITIGATION PROCEDURE	RESOLUTION OF RED FLAG
Documents provided for identification appear to have been altered or forged.	Stop the admissions/billing process and require applicant to provide additional satisfactory information to verify identity.	Additional documentation must be provided to resolve discrepancy and continue admissions/billing process.
The SSN provided is the same as that submitted by other persons opening an account or other patients.	Stop the admissions/billing process and require applicant to provide additional satisfactory information to verify identity.	Additional documentation must be provided to resolve discrepancy and continue admissions/billing process.
Patient has an insurance number but never produces an insurance card or other physical documentation of insurance.	Stop the admissions/billing process and require applicant to provide additional satisfactory information to verify identity.	Additional documentation must be provided to resolve discrepancy and continue admissions/billing process. Contact insurance company as necessary. If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.
Records showing medical treatment that is inconsistent with a physical examination or with a medical history as reported by the patient (<i>e.g.</i> , inconsistent blood type).	Investigate complaint, interview individuals as appropriate, review previous files for potential inaccurate records. Items to consider include blood type, age, race, and other physical descriptions may be evidence of medical identity theft.	Depending on the inconsistency and review of previous file, either delay/ do not open a new covered account or terminate services. If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.
Complaint/inquiry from an individual based on receipt of: <ul style="list-style-type: none">• a bill for another individual• a bill for a product or service that the patient denies receiving• a bill from a health care provider that the patient never patronized• a notice of insurance benefits (or Explanation of Benefits) for health services never received.	Investigate complaint, interview individuals as appropriate	Terminate treatment/credit until identity has been accurately resolved; refuse to continue attempting to collect on the account until identity has been resolved. Notify law enforcement as appropriate. If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.



Title:	Identity Theft Red Flag Policy	Effective Date:	08/01/2009
Categories:	Board of Commissioners	Approved Date:	12/17/2021
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Board Finance Committee		
Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

Complaint/inquiry from a patient about information added to a credit report by a health care provider or insurer	Investigate complaint, interview individuals as appropriate	<p>Terminate treatment/credit until identity has been accurately resolved; refuse to continue attempting to collect on the account until identity has been resolved.</p> <p>Notify law enforcement as appropriate.</p> <p>If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.</p>
Complaint or question from a patient about the receipt of a collection notice from a bill collector.	Investigate complaint, interview individuals as appropriate	<p>Terminate treatment/credit until identity has been accurately resolved; refuse to continue attempting to collect on the account until identity has been resolved.</p> <p>Notify law enforcement as appropriate.</p> <p>If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.</p>
Patient or insurance company report that coverage for legitimate hospital stays is denied because insurance benefits have been depleted or a lifetime cap has been reached.	Investigate complaint, interview individuals as appropriate	<p>Additional documentation must be provided to resolve discrepancy and continue admissions/billing process. Contact insurance company as necessary.</p> <p>Notify law enforcement as appropriate.</p> <p>If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.</p>
Mail sent to the patient is returned repeatedly as undeliverable although transactions continue to be conducted in connection with the patient's covered account.	Skip-tracing procedures are used to find the patient's current mailing address.	Patient is found and contact information is updated.



Title:	Identity Theft Red Flag Policy	Effective Date:	08/01/2009
Categories:	Board of Commissioners	Approved Date:	12/17/2021
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Board Finance Committee		
Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

CM is notified by a patient, a victim of identity theft, a law enforcement authority, or any other person that it has opened a fraudulent account for a person engaged in identity theft.	Investigation to determine if billing was made fraudulently.	<p>Additional documentation must be provided to resolve discrepancy and continue admissions/billing process. Contact insurance company as necessary.</p> <p>Notify law enforcement as appropriate.</p> <p>If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.</p>
Personal identifying information provided by the patient is associated with known fraudulent activity as indicated by internal or third-party sources used by CM. For example: <ul style="list-style-type: none">• The address on an application is the same as the address provided on a fraudulent application; or• The phone number on an application is the same as the number provided on a fraudulent application.	Investigate complaint, interview individuals as appropriate	<p>Terminate treatment/credit until identity has been accurately resolved; refuse to continue attempting to collect on the account until identity has been resolved.</p> <p>Notify law enforcement as appropriate.</p> <p>If the results of the investigation do not indicate fraud, all contact and identifying information is re-verified with patient.</p>



Title:	Reporting Improper Government Action	Effective Date:	09/01/2003
Categories:	Compliance	Approved Date:	12/17/2021
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Board Finance Committee; Diane Blake (Chief Executive Officer)		
Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

POLICY: In compliance with the Local Government Employee Whistleblower Protection Act, [RCW 42.41](#), Cascade Medical (CM) encourages employees to disclose any improper governmental action taken by CM officials or employees, as defined in this law, without fear of retaliation. Such reporting will be done in good faith, will not include personnel actions such as employee grievances or performance evaluation issues, and will not include patient care issues unless that process has failed to remedy the condition, or an unsafe environment persists. This policy encourages complaints to be made first to CM so that they can be processed for speedy dispute resolution and legitimate business and operational interests of CM can be safeguarded. As outlined in [RCW 42.41.030](#), paragraph 5, violations of the Policy may negate any protections under the Act.

PROCEDURE: CM employees, who become aware of improper governmental action as defined in the law, should:

1. Bring the matter to the attention of his/her supervisor, in writing, stating in detail the basis for the employee's belief that an improper action has occurred. If possible, this should be done within 24 hours, or by the end of the following business day, of the observation of the improper action. The supervisor will report the incident to the CEO within 24 hours or by the end of the following business day following receipt.
2. The CEO or his/her designee shall promptly investigate the report of improper government action. After the investigation is completed (usually within thirty working days of the employee's report), the employee shall be advised of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.
3. In case of an emergency when action is not taken immediately, and where the employee reasonably believes damage to persons or property may result if action is not taken immediately, the employee may bypass the above procedure and report the improper action directly to the appropriate government agency responsible for investigating the improper action.
4. Employees may report improper governmental action to an outside agency if the employee reasonably believes that an adequate investigation was not undertaken by CM, or that the improper action is likely to recur.
5. Outside agencies may include the Chelan County prosecuting attorney, State licensing agencies, Department of Health, local law enforcement agencies or appropriate federal agencies.
6. Employees who report improper action according to this policy will not be retaliated against as a result of their action and may seek relief as described in [RCW 42.41.040](#) if such action occurs.
7. Employees are protected from retaliation but cannot use this protection to mask or cover up personal performance issues. These issues will be handled according to established policy and procedure in the same manner as any other employee.



Title:	Organizational Integrity Compliance Committee Structure and Purpose	Effective Date:	05/01/2012
Categories:	Compliance	Approved Date:	Not Approved Yet
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Finance Committee		
Approved By:	Board of Commissioners; No Users		

POLICY:

The Organizational Integrity Compliance Committee (OICC or Compliance Committee) exists to guide Cascade Medical (CM) in its mission to comply with and deter violations of Federal and State law. Compliance efforts are designed to create and support a culture which promotes ethical conduct and adherence to CM's Values, and establishes procedures to prevent, detect and resolve violations of statutes, regulations and contract provisions with which CM must comply.

PROCEDURE:Compliance Committee Members

- Compliance Officer
- Chief Financial Officer
- Risk Manager
- HIPAA / Privacy Officer
- Business Services Director
- Virtual Fractional Chief Information Officer
- Clinic Director
- Director of Nursing (as needed)
- Utilization Manager (as needed)
- Chief Human Resources Officer (as needed)

Compliance Committee Organization

1. Compliance Committee shall meet once per month, with ad hoc committee meetings held as needed.
2. Compliance Committee meetings shall be organized and chaired by the Compliance Officer.
3. The Compliance Committee reports directly to the Chief Executive Officer and the Board of Commissioners on an at least quarterly basis, in conjunction with the quarterly Finance Committee meetings.

Elements of a Compliance Program

1. Develop and distribute written standards of conduct, as well as policies and procedures that promote Cascade Medical's commitment to compliance.
2. Develop and / or assist with ongoing regular training and effective education for members of CM's Board of Commissioners as well as all CM staff.
3. Develop and carry out a regular program of audits, chart reviews or other evaluation techniques to monitor compliance and assist with reduction of compliance risks.
4. Develop and maintain a mechanism to receive compliance complaints, protect the anonymity of the complainants and reduce concerns of retaliation.

Specific Areas of Risk

This list is not all-inclusive, but rather provides a framework or focus to the areas which require greatest attention:

1. Billing for items or services not actually rendered or that are not medically unnecessary.
2. Coding, or selecting a billing code that provides a higher payment than the billing code that most correctly represents the services rendered to the patient.



Title:	Organizational Integrity Compliance Committee Structure and Purpose	Effective Date:	05/01/2012
Categories:	Compliance	Approved Date:	Not Approved Yet
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Finance Committee		
Approved By:	Board of Commissioners; No Users		

3. Unbundling (billing separately for tests or services in order to increase reimbursement) where the guidelines require billing the tests or services together.
4. Failure to refund credit balances.
5. Violations of Health Insurance Portability and Accountability Act (HIPAA) and/or Health Information Technology for Economic and Clinical Health Act (HITECH)
6. A lack of current knowledge of Centers for Medicare and Medicaid Services (CMS) regulations, Office of Inspector General (OIG) regulations and/or other compliance requirements.



Quality Oversight Committee Charter
Cascade Medical Board of Commissioners

Purpose

To provide a mechanism to assist the Board in fulfilling its oversight responsibilities related to patient safety, operational and clinical quality, patient satisfaction, risk management and medical staff credentialing. The Committee shall provide oversight to Cascade Medical's efforts in measuring quality and patient safety, disseminating information, improving clinical practices and supporting a culture of high-quality care and safety throughout the organization.

Responsibilities

- At least annually, review Committee Charter.
- Define Committee work plan goals annually.
- Define how new committee members will be efficiently oriented to the committee.
- Review policies related to Quality and Risk Management work on an at least annual basis.
 - a. Quality Assessment and Performance Improvement Program
 - b. Yearly Quality Reporting and Improvement Plan
 - c. Risk Management Plan
 - d. Governance Policy regarding Washington's Death with Dignity Act
 - e. Medical Staff Credentialing Policy
 - f. Medical Staff Professional Practice Evaluation Policy
 - g. Notice of Unanticipated Outcomes
- Review reports from at least the following committees on a quarterly basis:
 - a. Safety Committee
 - b. Utilization Management Committee
 - c. Infection Control Committee
 - d. Emergency Care Committee
- Review the following quarterly:
 - a. Quality Assurance data from Cascade Medical departments
 - b. Cascade Medical Quality Improvement projects and progress
 - c. Patient Satisfaction Survey data
- Review publically reported data annually.
- Ensure Board Quality Rounds are conducted.
- Ensure the review of medical staff credentialing documents as required, following medical staff input as per medical staff bylaws, and present to the Board for approval.
- Make recommendations to the full board on safety & quality education.
- Challenge Administration and Staff when Quality measures are below expectations or Quality Improvement projects are not achieving desired outcomes.
- Summarize and report information shared at Quality Oversight Committee meetings with the entire Board.

Membership

The Quality Oversight Committee will be made up of two Commissioners, one of whom will be designated Chair of the committee; and at least Cascade Medical's CEO; Chief Operating Officer; Chief Human Resources Officer; Director of Clinical Quality Improvement; Quality Manager; Operational Safety Manager; Director of Nursing; [Clinic Director](#); Executive Assistant; and other ad-hoc representation as required. The COO shall be considered the staff liaison to the Quality Oversight Committee.

Annually at the January Board meeting, the Governance Committee recommends a chairperson and one other Board member to serve on each committee. The full Board will ratify these appointments via vote.

Meetings

The Quality Oversight Committee meets at least four times per year, ideally on a quarterly basis.

Before each meeting the COO sends a draft agenda to the committee chair for review and amendment. The COO and committee chair work together in this fashion to develop the final agenda, in advance, for each committee meeting. The agendas will include an estimated time frame for each agenda item. In addition, the COO will ensure preparation of a Quality Assurance dashboard with current data for each department prior to the scheduled meeting. The agenda and supporting documents will be distributed to the Board Quality Oversight Committee members five days in advance of the meeting. The COO will also be responsible for ensuring Board Quality Rounds are scheduled.

Ideally every committee meeting should be attended by two commissioners. If a commissioner who is a regular member of the committee is unavailable to attend a meeting, the committee chair and COO will decide together whether to reschedule the meeting or invite another commissioner to attend.

- Cascade Medical is a public entity. As such, the Board of Commissioners must follow the Open Public Meetings Act. This act requires that all ordinances, resolutions, rules, regulations, orders and directives, in order to be valid, be adopted at open public meetings. The committee meetings are not open public meetings and, as such, committees are not able to take official action on behalf of the Board of Commissioners. As a result, there is no quorum requirement at the committee level.
- The Quality Oversight Committee reviews information that pertains to performance/quality improvement and peer review programs to improve the quality of medical care of patients and to prevent medical malpractice (RCW 70.41.200 (1) (a)). As such, information contained in meeting packets and reviewed at meetings may be confidential and subject to protection under RCW 4.24.250, RCW 70.41.200, and Senate Bill 5666.

Minutes will be taken by the Executive Assistant. In his or her absence, the COO will take minutes or designate a minute-taker.

Reporting

The committee chair will provide a verbal report at the full board meeting subsequent to each committee meeting.

- The committee meeting agenda will go out in the full board packet for the meeting at which the committee chair reports.

FINANCIAL ACCOUNTING
WARRANTS / EFTS ISSUED

Commissioner Meeting: Dec 20, 2023

Below is a listing of the Accounts Payable warrants issued since the last Board of Commissioners meeting along with the EFT transactions and payroll EFT transactions since the last Board of Commissioners meeting.

Accounts Payable Warrant Numbers	10120620 – 10120899	\$1,175,671.90	11/08/2023 – 12/13/2023
Accounts Payable EFT Transactions	20220334 – 20220350	\$593,159.40	11/08/2023 – 12/13/2023
Payroll EFT Transactions	16496 – 17091	\$1,338,762.17	11/04/2023 – 12/15/2023
Payroll Warrant Numbers	80002 – 80003	\$7,633.34	11/20/2023
Grand Total		\$3,115,226.81	

Prepared by:

Kathy Jo Evans
Director of Accounting

Cascade Medical

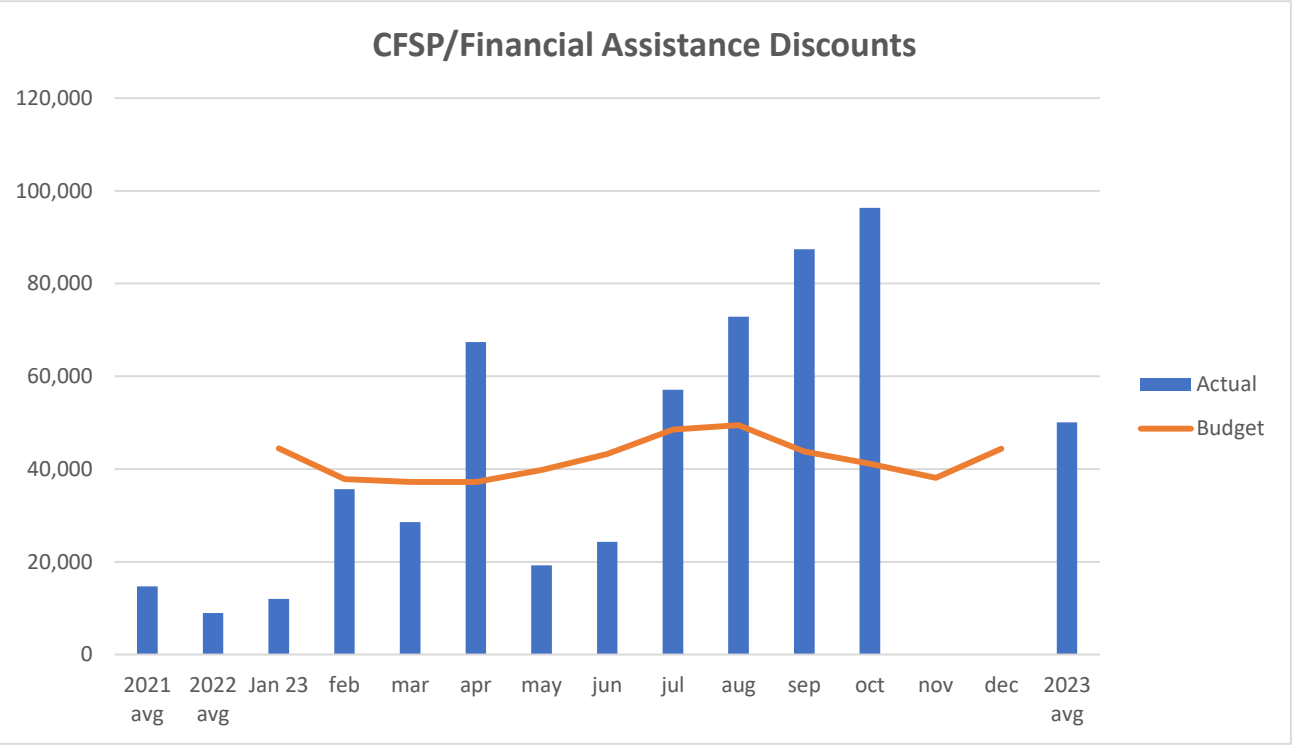
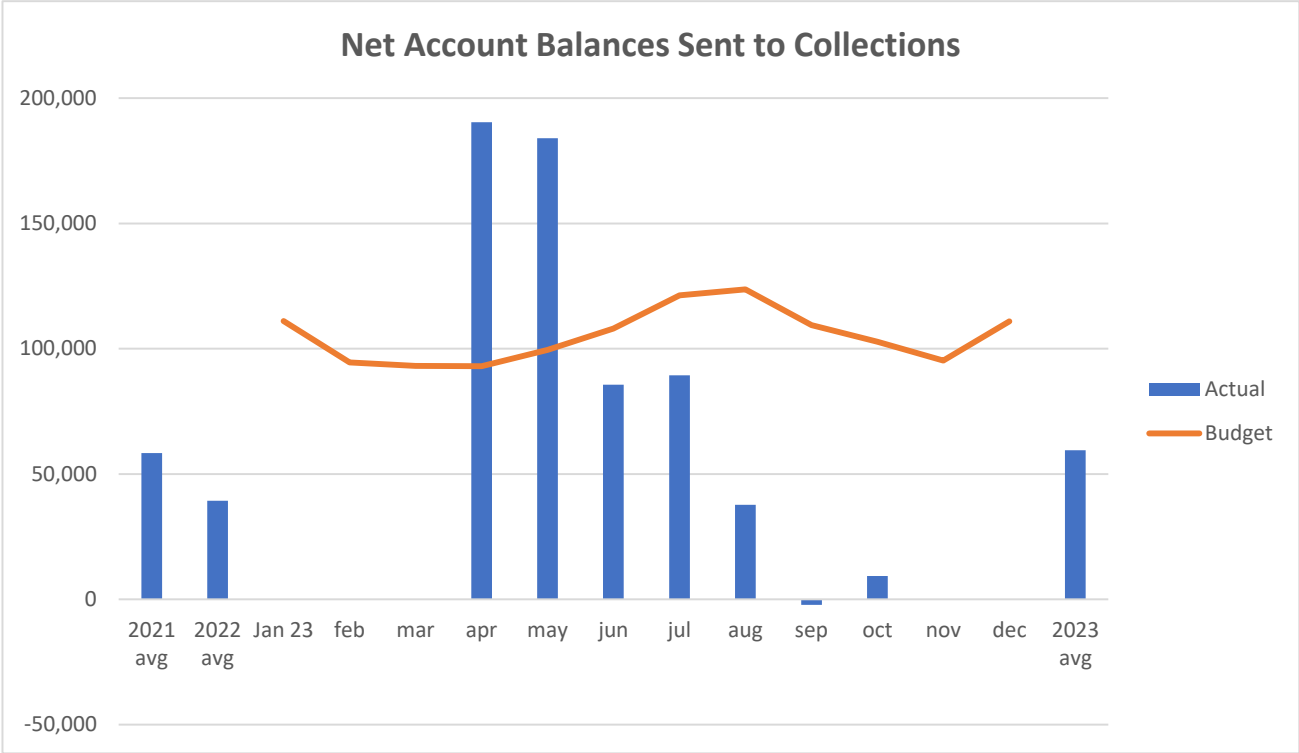
Bad Debt Write Offs

Financial Assistance Program Discounts

Month of October, 2023

Net Bad Debt Write-Offs for Board Approval	\$	9,302.08
CFSP/Financial Assistance Program Discounts for Board Approval	\$	96,333.32

Bad Debt/ Financial Assistance Supplemental Information		
Bad Debt Write-Offs	Sent to Collection Agency	48,999.57
	less: pullback from Agency due to receipt of payments	(39,697.49)
	Net Bad Debt Write-Offs	9,302.08
CFSP/Financial Assistance Applications - Discounts Approved	\$	96,333.32
Total		105,635.40



Cascade Medical

Bad Debt Write Offs

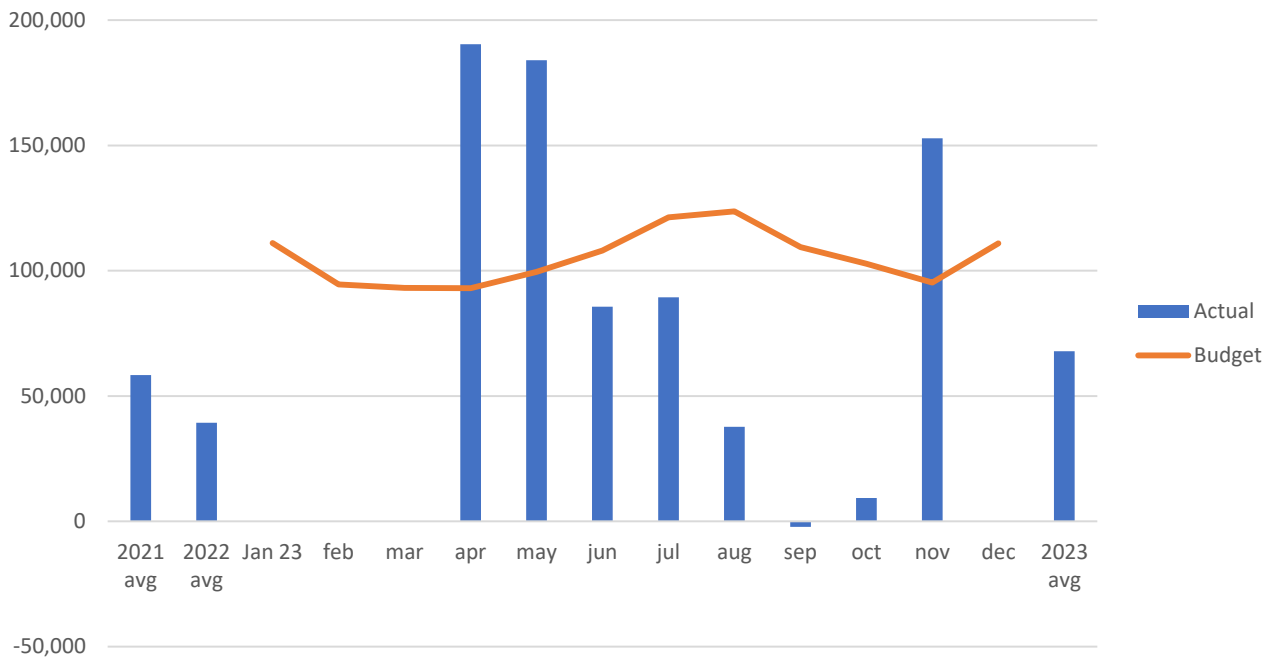
Financial Assistance Program Discounts

Month of November, 2023

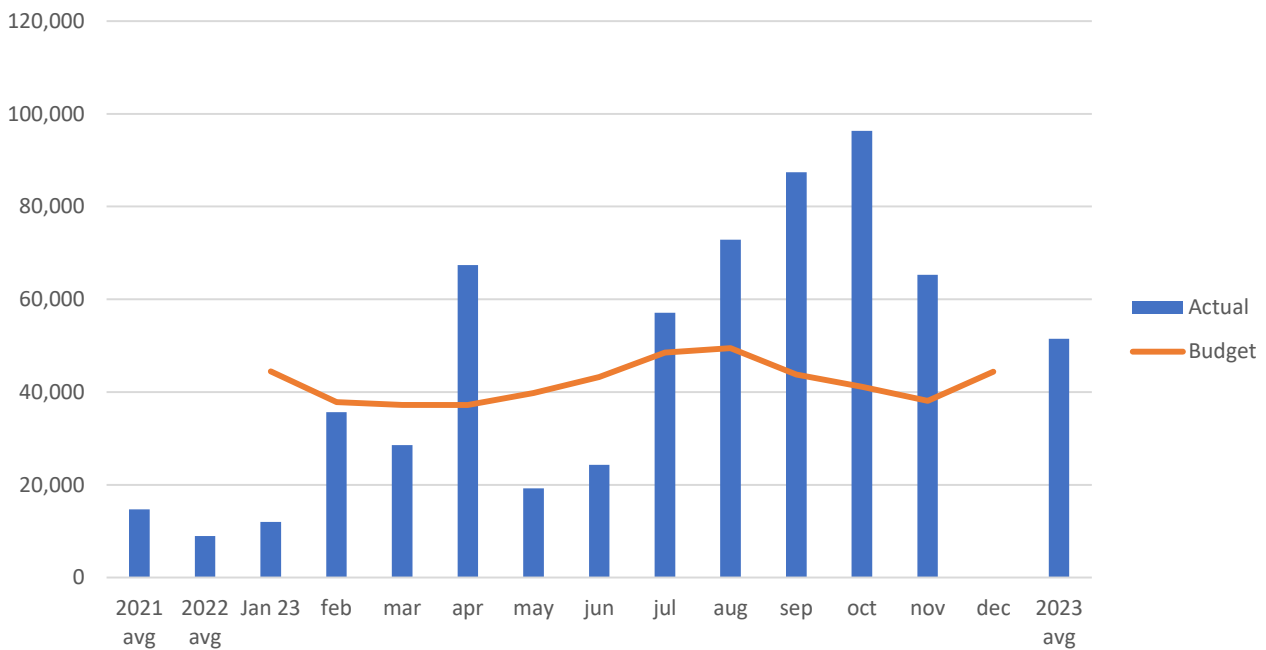
Net Bad Debt Write-Offs for Board Approval	\$	152,838.40
CFSP/Financial Assistance Program Discounts for Board Approval	\$	65,277.28

Bad Debt/ Financial Assistance Supplemental Information		
Bad Debt Write-Offs	Sent to Collection Agency	194,229.70
	less: pullback from Agency due to receipt of payments	(41,391.30)
	Net Bad Debt Write-Offs	<u>152,838.40</u>
CFSP/Financial Assistance Applications - Discounts Approved	\$	65,277.28
Total		218,115.68

Net Account Balances Sent to Collections



CFSP/Financial Assistance Discounts





CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

2024 Proposed Board Meeting Dates

January 24, 2023	5:30 PM	
February 28, 2023	5:30 PM	
March 27, 2023	5:30 PM	
April 24, 2023	5:30 PM	
May 22, 2023	5:30 PM	
June 26, 2023	5:30 PM	
July 24, 2023	5:30 PM	
August: No Meeting		
September 25, 2023	5:30 PM	
October 23, 2023	5:30 PM	
November 20, 2023	5:30 PM	(third Wednesday)
December 18, 2023	5:30 PM	(third Wednesday)

Meetings are held in the Arleen Blackburn Conference Room unless otherwise noted.



2023 Board of Commissioners Committee & Liaison Assignments

Commissioners

Name	Email	Term Expiration
Jessica Kendall	jessica.kendall@cascademedical.org	Position 1 12/2025
Bruce Williams Vice President	bruce@cascademedical.org	Position 2 12/2023
Tom Baranouskas President	tomb@cascademedical.org	Position 3 12/2027
Gustavo Montoya	gustavo.montoya@cascademedical.org	Position 4 12/2025
Mall Boyd Secretary	mallb@cascademedical.org	Position 5 12/2027

Committee Assignments

Finance	Governance	Quality Oversight
Bruce Williams- Chair	Tom Baranouskas- Chair	Mall Boyd- Chair
Gustavo Montoya	Bruce Williams	Jessica Kendall

Liaison Assignments

Foundation	Part Time Resident Advisory Council
Open to All Board Members	Open to All Board Members



A G E N D A

Board Finance Committee

December 12, 2023

10:00 – 12:00 PM

Administration Conference Room

Agenda Item		Time
1.	Call to Order	10:00 AM
2.	Consent Agenda Approval <ul style="list-style-type: none">December 12, 2023 AgendaOctober 24, 2023 Minutes	10:00 AM
Committee Work		
1.	Review follow-up items from minutes	10:05 AM
2.	Discuss viability of 2024 budget	10:10 AM
3.	Review Clinic stats/revenue	10:25 AM
4.	Review Identity Theft Red Flag Policy, Reporting Improper Government Action Policy, and Organizational Integrity Compliance Committee Structure and Purpose Policy	10:30 AM
5.	Review Finance Committee Charter	10:40 AM
6.	Review Committee self-assessment results	10:50 AM
7.	Review completion status of current year work plan	11:05 AM
8.	Review DZA 2023 audit engagement letter	11:15 AM
9.	Discuss BOC role in oversight of Financial Assistance Policy	11:20 AM
10.	Draft following year work plan	11:35 AM
11.	Set following year committee meeting dates	11:50 AM
Adjournment		
1.	Adjournment	12:00 PM

Materials provided in advance of meeting along with agenda:

1. October 24, 2023 Minutes
2. Clinic stats/revenue
3. Identity Theft Red Flag Policy
4. Reporting Improper Government Action Policy
5. Draft Organizational Integrity Compliance Committee Structure and Purpose Policy
6. Finance Committee Charter
7. 2023 Committee Self-Assessment Results
8. 2023 Work plan
9. 2023 DZA audit engagement letter
10. Draft 2024 Work plan

2024 Meeting Schedule

- TBD



BOARD FINANCE COMMITTEE WORK PLAN For 2023

Month	Goal / Responsibility	Notes	Completion Status
March	1. Review follow-up items from minutes	1. Update Stat Summary	1. Committee approved new format
	2. Review December 2022 Financials, Contractual Allowance Summary, Bad Debt	2. Update Q4 2022 Dashboard	2. Complete
	3. Discussion of change to board warrant presentation	3. Provide materials	3. Discussion, resolution in process for April board meeting, add discussion of warrant & wire Transfer controls to April meeting
	4. Review Clinic stats/revenue	4. Create worksheet	4. Complete-discussed clinic changes
	5. Discuss industry trends	5.	5. Complete
	6. Approve Annual Committee Work Plan	6.	6. Complete-update May meeting to April
	7. Approve Finance Dashboard indicators and their targeted thresholds.	7.	7. Marianne and Bruce to finalize
	8. Review insurance limit/coverage recommendations	8. Focus USI on benchmarking only, connect with USI for attendance	8. Follow up on Fiduciary coverage
	9. Discuss Board Education	9. Add education & retreat planning	9. Complete
	10. Discuss timing / ability to develop long term financial plan	10.	10. Connect with DZA
	11. Review OICC quarterly report	11. Complete	11. Complete
	12. Set remaining meeting dates for the year	12.	12. Complete
April	1. Review follow-up items from minutes	1.	1.
	2. Review Policies <ul style="list-style-type: none"> • Change Order Authority • Financial Assistance Policy 	2. No change	2. Completed and approved by BOC
	3. Review OICC quarterly report	3. Complete	3. Complete
	4. Review Q1 financials, financial indicators, and dashboard	4. Complete	4. Complete
	5. Review Clinic stats/revenue	5. Complete	5. Complete
	6. Discuss industry trends	6. AI	6. Complete

Month	Goal / Responsibility	Notes	Completion Status
	7. Discuss payroll warrant, AP warrant & wire transfer controls	7. Update on changes	7. Complete
	8. Discuss Financial Assistance Policy	8.	8. Complete
	9. Review financial impact of and data related to Financial Assistance program and compliance	9.	9. Complete
	10. Discuss Board Education	10.	10. Complete

Month	Goal / Responsibility	Notes	Completion Status
July	1. Review follow up items from minutes	1. Oct. meeting date conflict-DZA Conf.	1.
	2. Review Q2 financials, financial indicators, and dashboard	2.	2. Complete
	3. Review Clinic stats/revenue	3.	3. Complete
	4. Discuss industry trends	4. Payers not paying	4. Complete
	5. Review Policies: <ul style="list-style-type: none"> Non-Payroll / EFT Release Policy Capital Spending Approval Matrix Policy Financial Assistance Policy Financial Management Policy 	5. Financial Assistance Policy reviewed at April Meeting but will need update due to HRSA. Non-Payroll/EFT Release and Fin. Mgmt Policy in draft with revisions.	5. Fin. Assistance Policy on hold, working with DZA on language to meet needs of State, DOH, and HRSA.
	6. Discuss long term financial planning, prepare for September BOC education, with emphasis on the future	6. Reach out to DZA	6. Complete
	7. Review of market wage plans for the 2024 budget	7. Information not yet available	7.
	8. Discuss Board Education	8.	8.
	9. Review OICC quarterly report	9. Complete	9. Complete
Oct	1. Review follow up items from minutes	1. DZA-Inquire about LT Planning, move meeting time to 8am.	1. Complete
	2. Review Q3 financials, financial indicators, and dashboard	2.	2. Complete
	3. Review Clinic stats/revenue	3.	3. Complete
	4. Discuss industry trends	4.	4.

Month	Goal / Responsibility	Notes	Completion Status
	5. Check-in to ensure compliance with bond reporting requirements.	5. Reporting complete; requested additional information for Dec. meeting	5. Complete
	6. Review final proposed budget for next fiscal year	6.	6. Complete
	7. Discuss and review draft of 5-year capital plan	7.	7. Complete
	8. Recommend audit firm selection / process.	8. Engagement letter to Dec. meeting	8. Complete
	9. Prepare committee self-assessment survey	9. Remind Megan to send out	9. Complete
	10. Discuss Board Education	10.	10.
	11. Review OICC quarterly report	11.	11. Complete

Month	Goal / Responsibility	Notes	Completion Status
Dec	1. Review follow up items from minutes	1. Compliance reporting follow-up	1. Document provided; complet
	2. Review Policies: <ul style="list-style-type: none"> Identity Theft Red Flag Reporting Improper Government Action Organizational Integrity Compliance Committee Structure and Purpose 	2. Update Reviewers on OICC policy to read Finance Committee vs QI	2. Complete
	3. Review Committee Charter	3.	3. Complete
	4. Check in on next year budget, if we still plan to be on track with approved budget	4. Wage increases; Cost-based ambulance	4. Complete
	5. Review Clinic stats/revenue	5.	5. Complete
	6. Discuss industry trends	6.	6. Deferred
	7. Review Committee self-assessment results	7. Request Megan distribute to committee members	7. Complete
	8. Review completion status of current year work plan	8.	8.
	9. Discuss effectiveness of financial reporting to the board and make recommendations for improvement	9.	9. Deferred
	10. Draft following year work plan	10. Draft completed	10. Completed w/revisions
	11. Set first committee meeting date for next year	11.	11. March 26 tentative

Month	Goal / Responsibility	Notes	Completion Status
	12. Discuss Board Education	12.	12. Deferred

Future

Consider reporting from Process Improvement Director as changes are made that make measurable financial impact.

Create long-term financial plan



CASCADE MEDICAL

PARTNERS IN YOUR HEALTH

A G E N D A

Board Governance Committee

November 21, 2023

9:00 AM-11:00 PM

Administration Conference Room

Agenda Item		Time
1.	Call to Order	9:00 AM
2.	Consent Agenda Approval <ul style="list-style-type: none">November 21, 2023 AgendaSeptember 25, 2023 Minutes	9:00 AM
Committee Work		
1.	Prepare for December report to Board on committee's 2023 work <ul style="list-style-type: none">Refine updated 2023 workplanCheck-in on board's progress toward meeting 2023 board objectives	9:00 AM
2.	Review Governance Committee self-assessment results	9:05 AM
3.	Review committee charter	9:15 AM
4.	Review full board self-assessment survey	9:20 AM
5.	Plan for 2024 <ul style="list-style-type: none">Recommend 2024 committee membership, officersBegin drafting committee workplan for 2024Initial discussion for board objectives for 2024Plan board education for January & February 2024Recommend month to skip board meeting in 2024 (July or August)	9:40 AM
6.	Strategize Q1 2024 Part Time Resident Advisory Council Work	10:20 AM
7.	Finalize process for obtaining annual signatures on Conflict of Interest forms	10:30 AM
8.	Board future / succession planning	10:35 AM
9.	Discuss final details of retreat	10:45 AM
10.	Discuss ways to continue to grow the Board's approach to thinking strategically	10:50 AM
11.	Set next meeting date	10:55 AM
Adjournment		
1.	Adjournment	11:00 AM

Materials provided in advance of meeting along with agenda:

- 1) Minutes from September 25, 2023
- 2) Updated 2023 workplan
- 3) 2023 Board objectives
- 4) Governance Committee self-assessment survey results
- 5) Governance Committee Charter
- 6) Full Board self-assessment survey results
- 7) List of current board officers and committee chairs & members
- 8) Draft 2024 Governance Committee workplan
- 9) 2023 board education plan
- 10) Notes for Part Time Resident Advisory Council discussion
- 11) Conflict of Interest form
- 12) Retreat agenda



BOARD GOVERNANCE COMMITTEE WORK PLAN For 2023

Month	Goal / Responsibility	Notes	Completion Status
Feb	1. Develop / refine 2023 Board education plan	1.	1. Updated at meeting, shared with Board
	2. Develop/ finalize 2023 Work Plan	2.	2. Done
	3. Discuss vision for annual Board retreat, CHNA check-in	3.	3. Discussed
	4. Review Policies: <ul style="list-style-type: none"> Receiving legal documents from a process server Policy Creation, Review & Approval 	4.	4. Reviewed and recommended to board for approval. Policies approved at Feb 2023 meeting.
	5. Discuss ways to continue to grow the Board's approach to thinking strategically	5.	5. Discussed
	6. Begin discussion of full board self-assessment survey	6.	6. Discussed
	7. Plan work for Board Objectives	7.	7. Plans made
	8. Review Commissioner job description	8.	8. Reviewed and updated. Changes approved by full board at Feb 2023 meeting.
	9. Annual review of Board skills matrix	9.	9. Reviewed and updated
	10. Check in on new commissioner orientation, mentor process	10.	10. Done, with follow up needs initiated
	11. Board future / succession planning	11.	11. Discussed
	In February, the committee also finalized process document for annual CEO review, discussed CEO sabbatical, discussed Foundation Liaison role and received education on the CM turnover graphs.		
Apr	1. Review Policies: <ul style="list-style-type: none"> New Commissioner Orientation Policy Public Records Request Policy 	1.	1. Reviewed and recommended to board for approval. Full board approved at April 2023 meeting.
	2. Check-in on Board Retreat	2.	2. Done. Focus areas developed.
	3. Review Board Education Plan	3.	3. Reviewed
	4. Check-in on progress of Board's 2023 objectives work	4.	4. Reviewed
	5. Plan biannual board self-assessment survey	5.	5. Input provided for how questions could be refined.

Month	Goal / Responsibility	Notes	Completion Status
	6. Board future / succession planning	6.	6. Planned further refinement to matrix and time commitment document. Discussed 2024 strategies for committees and committee chairs.
	7. Discuss ways to continue to grow the Board's approach to thinking strategically	7.	7. Discussed. Will begin meeting planning with a rough agenda outline to allow more time to think about strategic direction.
June	1. Check-in on progress of Board's objectives work	1.	1. Reviewed
	2. Review Board education Plan	2.	2. Reviewed, included in June board meeting packet
	3. Discuss ways to continue to grow the Board's approach to thinking strategically	3.	3. Continue to add strategic questions to agenda. Add supplemental documents to shorten reporting time and allow more time for discussion.
	4. Check in on periodic review process for CEO	4.	4. Discussed moving these periodic reviews to off quarter months
	5. Board future / succession planning	5.	5. Reviewed mentorship document, amended charter to add mentorship role, finalized time commitment document so that new commissioners could weigh in, reviewed updated matrix, and discussed 2024 committee strategies.
	6. Check in on Board Retreat Planning	6.	6. Discussed, identified facilitator
	7. Check in on board self-assessment survey	7.	7. Adjusted questions, discussed timing, finalized format
Sept	1. Policy Review: <ul style="list-style-type: none"> Conflict of Interest Policy Open Public Meetings Policy 	1.	1. Reviewed and recommended to full board who approved at the October 2023 meeting.
	2. Preliminary discussion to refine/review process for CEO Annual Review	2.	2. Discussed process, including determining best practice around

Month	Goal / Responsibility	Notes	Completion Status
			360 reviews. Refined review documents.
	3. Check-in on Board objectives	3.	3. Reviewed
	4. Discuss/finalize board self-assessment survey	4.	4. Finalized
	5. Finalize Committee self-evaluation survey	5.	5. Finalized and established date for disbursement
	6. Review Board Education Plan	6.	6. Reviewed, updated to reflect WSHA annual meeting recap
	7. Finalize retreat	7.	7. Discussed
	8. Board future / succession planning	8.	8. Will send revised time commitment document to board for review. Discussed 2024 committee strategy.
	9. Begin to plan officer and committee rotations	9.	9. Discussion begun
	10. Discuss ways to continue to grow the Board's approach to thinking strategically	10.	10. Discussed. Will continue adding strategic questions to agenda
	Committee also discussed potential for skipping a meeting in the summer in 2024 and how to frame the discussion for good input at the October board meeting.		
Nov	1. Review Committee Charter	1.	1. Reviewed, no changes recommended
	2. Review Governance Committee self-assessment results	2.	2. Reviewed and discussed
	3. Begin draft Committee Work Plan for following year	3.	3. Begun
	4. Review full board self-assessment survey	4.	4. Reviewed, identified key topic areas for retreat and follow up
	5. Discuss 2024 Committee membership, officers	5.	5. Discussed, will bring to board in December
	6. Finalize timeline and documents for CEO annual review	6.	6. Complete
	7. Prepare for December report to full Board regarding progress / annual results of committee work	7.	7. Done
	8. Check-in on Board's progress toward meeting objectives	8.	8. Done
	9. Initiate discussion of board objectives for 2024	9.	9. Initiated
	10. Plan Board education for January & February 2024	10.	10. Discussed, no plan made due to quantity of virtual options

Month	Goal / Responsibility	Notes	Completion Status
	11. Board future / succession planning	11.	11. Discussed
	12. Discuss ways to continue to grow the Board's approach to thinking strategically	12.	12. Discussed
	13. Set at least first 2024 Governance meeting date	13.	13. Done
	14. Discuss meeting dates for 2024 and propose month to skip	14.	14. Done
	15. Strategize work with Part Time Resident Advisory Council leaders for Q1	15.	15. Done
	16. Discuss final details of retreat	16.	16. Done
	17. Strategize timing of remaining work on the Conflict of Interest policy and the disclosure form	17.	17. Done

Credentialing Approvals

Provisional Consulting Privileges: (12-months)

- Alissa Mayer, DPM
- Walter Payne, DPM

Active Privileges: (2-years)

- Mark Wefel, MD*
- Reese Bradburn, PA-C*
- Samantha Linn, PA-C

These folks transitioned from provisional to active status.*



DINGUS | ZARECOR & ASSOCIATES PLLC
Certified Public Accountants

October 16, 2023

Board of Commissioners
Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
817 Commercial Street
Leavenworth, Washington 98826

We are pleased to confirm our understanding of the services we are to provide Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center (the District) for the year ending December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the District, which comprise the statement of net position as of December 31, 2023, the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ending, and the disclosures.

Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with GAAS. These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP) and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether 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. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

With respect to cost reports that may be filed with a third party (such as federal and state regulatory agencies), the auditors have not been engaged to test in any way, or render any form of assurance on, the propriety or allowability of the specific costs to be claimed on, or charges to be reported in, a cost report. Management is responsible for the accuracy and propriety of all cost reports filed with Medicare, Medicaid, or other third parties.

The auditors' procedures do not include testing compliance with laws and regulations in any jurisdiction related to Medicare and Medicaid antifraud and abuse. It is the responsibility of management of the entity, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures on the entity's financial statements. Therefore, management's responsibilities for compliance with laws and regulations applicable to its operations, including, but are not limited to, those related to Medicare and Medicaid antifraud and abuse statutes.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable amount of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures — Internal Control

We will obtain an understanding of the entity and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures — Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information, including information from outside of general and subsidiary ledgers. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as: records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements, compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies for us of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes, financial preparation services, cost report, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Preparation of Cost Reports and Consulting

We will prepare the District's Medicare cost report for the year ending December 31, 2023.

We will also prepare the District's DOH report and GEMT report for the year ending December 31, 2023.

We remind you that you have the final responsibility for the Medicare cost report, DOH report, and GEMT report and, therefore, you should review them carefully before you sign and file them. We make no representation that our services will identify any or all opportunities to maximize reimbursement.

All of the information included in the cost reports is the representation of management. We direct your attention to the fact that management has the responsibility for the proper recording of the transactions in the books of account, for the safeguarding of assets, for the substantial accuracy of the cost reports, and for identifying and ensuring the District complies with the laws and regulations applicable to its activities.

We will also provide Medicare and other reimbursement consulting services as requested throughout the year, including but not limited to review of Medicare rate settings and desk-review and audit adjustments. These services will be provided at our standard rates.

You are also responsible for management decisions and functions; for designating a senior management-level individual with suitable skill, knowledge, or experience to oversee the cost report preparation services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Conformance with Section 952 of Public Law 96-499

Section 952 of P.L. 96-499 requires access by the Secretary of Health and Human Services and the U.S. Comptroller General to the books and records of subcontractors of Medicare providers. Absent the allowability of such access, the provider's cost for such services would not be allowable for Medicare reimbursement purposes if the contract value over 12 months is \$10,000 or more. We would grant such access if this law is applicable to our services.

HIPAA Business Associate Agreement

You agree that you are solely responsible for the accuracy, completeness, and reliability of all data and information you provide us for our engagement. You agree to provide any requested information on or before the date we commence performance of the services. To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder ("HIPAA"), we shall enter into a HIPAA Business Associate Agreement ("BAA").

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Dingus, Zarecor & Associates PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Washington State Auditor's Office, cognizant or oversight agency for the audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dingus, Zarecor & Associates PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulatory agency.

We expect to begin our audit in approximately March 1, 2024, and to issue our reports no later than May 31, 2024. Kami Matzek is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be as follows:

Audit	\$30,000
Preparation of Medicare cost report	\$12,000
Preparation of DOH report	\$5,500
Preparation of GEMT report	\$3,500

Out-of-pocket travel and shipping costs will be billed at our cost in addition to the above fees.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

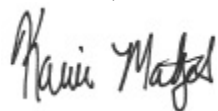
Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express an opinion or withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please print and sign a copy and return to us.

DINGUS, ZARECOR & ASSOCIATES PLLC

A handwritten signature in dark ink, appearing to read 'Kami Matzek', is written over a light blue horizontal line.

Kami Matzek, CPA
Owner

RESPONSE:

This letter correctly sets forth the understanding of Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center.

Management signature: _____

Title: _____

Date: _____

Governance signature:

Title:

Date:

AGREEMENT FOR FUNDRAISING SERVICES

THIS AGREEMENT (the “Agreement”) is made and entered into to be effective as of this 1st day of January, 202~~1~~⁴ (the “Effective Date”), by and between Public Hospital District No. 1, Chelan County, Washington (the “District”), a municipal corporation, and The Cascade Medical Foundation (the “Foundation”), a Washington nonprofit corporation.

RECITALS

WHEREAS, pursuant to the requirements of Chapter 70.44 RCW, the District is responsible for ensuring that the health needs of the residents of the District and other persons are adequately served; and

WHEREAS, the District owns and operates Cascade Medical (the “Facility”), an acute care facility with inpatient services, emergency room, ambulance, family practice clinic, ancillary and support services in Leavenworth, Washington; and

WHEREAS, the Facility provides necessary health services to the residents of the District and other persons; and

WHEREAS, the District depends in part on charitable donations and fundraising to pay the cost of operating, maintaining, improving and equipping the Facility and its other health care facilities and services and to provide staff education, all of which are necessary to adequately meet the health needs of District residents and other persons served by the District; and

WHEREAS, the Foundation was created in 1992 as an independent nonprofit corporation under Chapter 24.03 RCW for the primary purpose of soliciting charitable donations and raising funds on behalf of and in support of the District; and

WHEREAS, the District employs administrative and support personnel who are qualified to assist the Foundation in its solicitation and fundraising activities; and

WHEREAS, the Foundation’s members and board of directors are involved~~skilled~~ in soliciting charitable donations and raising funds; and

WHEREAS, it is consistent with the purpose of Chapter 70.44 RCW, in the best interest of the District and in furtherance of the District’s statutory obligation to provide for the healthcare needs of District residents and other persons, to enter into a contractual relationship with the Foundation upon such terms and conditions as will assist the District in meeting the healthcare needs of District residents and other persons in an efficient, economical and consistent manner; and

WHEREAS, the District desires to enter into such a contractual relationship with the Foundation to obtain the services of the Foundation as provided in this Agreement, and the Foundation desires to furnish such services, upon the terms and conditions hereafter set forth, the parties agree as follows:

1. DUTIES OF FOUNDATION

Beginning on January 1, 2024~~41~~ (the “Effective Date”), and throughout the remaining term of this Agreement, the Foundation shall be responsible for performing the following duties:

1.1 The Foundation shall provide the following services solely for the benefit of the District: a) promote the District, b) initiate, develop and work on fundraising activities, c) accept gifts and pledges of money, property and/or financial securities given to the Foundation, d) encourage consistent gift giving, e) manage gifts for the present and the future, and f) distribute funds for the needs of the District as approved by the Foundation Board of Directors.

1.2 On an annual basis, prior to the budgetary process set forth in Section 1.3, the Foundation shall confer with the District on donation and contribution goals for the Foundation. The annual goals of the Foundation shall include raising enough funds to cover all Foundation expenses (including salaries, benefits, insurance, supplies, phone, equipment, and other direct fundraising expenses) as well as the annual charitable donation and contribution goals.

1.3 The Foundation shall perform its functions set forth herein in accordance with the terms of an annual line item budget, which shall include all planned expenses and disbursements on an item-by-item basis. The Foundation may submit its proposed budget to the District for the District’s review and recommendations upon the District’s request.

1.4 The Foundation, through its board or a personnel committee of its board, shall be responsible for providing direction and supervision, and conducting the evaluation, of the Foundation ~~Coordinator-Administrator~~ and any other personnel employed for the Foundation. In performing its functions with respect to the Foundation ~~Coordinator-Administrator~~ (and any other Foundation personnel), the Foundation shall at all times comply with the personnel policies, compensation policies, and rules and regulations established by the District with respect to its employees. They will also comply with all state and federal laws, rules and regulations which apply to the Foundation and to the Facility. The District may at its own discretion and/or upon the request of the President of the Foundation Board or ~~his/her~~their designee, provide consultation and assistance to the Foundation by the District’s Human Resources Department regarding personnel matters.

1.5 Except as set forth in Section 2.1 and Section 2.2, the Foundation shall be responsible for paying all expenses it incurs in its soliciting and fundraising activities. All debts and other encumbrances of the Foundation shall be the sole responsibility of the Foundation.

1.6 The Foundation may prepare and make available to the District upon request a list of the donations received each month with each donor’s name. Also included in the list as a separate group, when requested by the District, will be the donations received by the District and reported to the Foundation under Section 2.4 herein.

1.7 The Foundation shall prepare and present a year-end financial statement identifying all revenues raised and expenses incurred in fundraising operations for the preceding year. Expenses shall include all expenses related to the Foundation activities. Such report will also include a statement of assets and liabilities as of the end of the preceding year.

The Foundation shall identify the ratio of all expenses (combined hospital and Foundation) to all revenue for the reporting year as a means of measuring progress toward its goals. The District shall assist in this analysis, as requested by the Foundation. Upon request, t~~The Foundation shall~~may present this to the District commissioners by March 15 of each year. The District recommends that the Foundation maintain an expense ratio of less than 50%. The Foundation shall insure that its

fundraising efforts provide an annual donation amount to the District which exceeds the value of the Foundation's annual costs of salary, benefits, space and supplies provided by the District, as specified in sections 2.1, 2.2 and 2.3 of this agreement.

1.8 In addition, the Foundation will verify its continuing status as a publicly supported qualifying §501(c)(3) organization by providing the District with a copy of its current Letter of Determination from the IRS regarding its status as a publicly funded charitable organization and a copy of the Foundation's Form 990 report each year, when requested by the District.

2. DUTIES OF THE DISTRICT

Beginning on the Effective Date and continuing throughout the term as specified in Section 3.1 of this Agreement, the District shall provide and make available for the use of the Foundation the following facilities and services and shall perform the following duties:

2.1 The District shall provide the Foundation with office space as determined and assigned by the Facility and all utilities reasonably required for the use of the office space, including heat, electricity, air conditioning, telephone, internet, garbage service, other similar utilities, equipment maintenance (including staff time) and routine copying services. The District may, in its sole discretion, assign alternative space to the Foundation from time to time.

2.2 The District shall provide supplies which shall be limited to \$1,000 per year. Supplies shall include all in stock item supplies as well as special order supplies, routine postage, routine copying costs, printing, maintenance of equipment (including staff time), and all other costs of consumable goods. Equipment valued at less than \$100 and intended to last less than one year shall be considered a supply. Equipment greater than \$100 and/or expected to be used greater than one year shall be paid for by the Foundation, whether purchased through the District or independently. The District shall provide the Foundation with an annual cost center expense report for items identified in this paragraph. The District shall submit a statement to the Foundation more frequently for items in this paragraph, if requested by the Foundation. The District shall have no obligation to provide any equipment, space, services or supplies other than as expressly specified in this Agreement.

2.3 The Foundation shall be responsible, in consultation and agreement with the District, for (i) hiring up to one full-time equivalent employee (the "Foundation ~~Coordinator~~Administrator") and any other personnel employed to carry out the scope of this agreement who shall assist the Foundation in performing the solicitation and fundraising activities of the Foundation; (ii) conducting the evaluation of the performance of the Foundation ~~Coordinator~~Administrator (and any other Foundation personnel). The District may at its own discretion or upon request by the President of the Foundation Board or ~~his/her~~their designee, provide consultation and assistance to the Foundation by the District's Human Resources Department regarding personnel matters. The District shall be responsible for paying the salary and benefits of the Foundation ~~Coordinator~~Administrator (and any other Foundation personnel employed to carry out the scope of this agreement). The District's support shall generally be limited to no more than 40 hours per week for the Foundation ~~Coordinator~~Administrator; however, the District recognizes that the annual Golf Tournament ~~and the annual Home & Garden Tour~~ requires considerable additional effort on the part of the Foundation ~~Coordinator~~Administrator. Therefore, the District shall be responsible for up to 30 hours of overtime pay per year for the Foundation ~~Coordinator~~Administrator to support ~~these~~ ~~this~~ ~~two~~ events and/or any other additional major events the Foundation chooses to bring about. In performing personnel functions with respect to the Foundation ~~Coordinator~~Administrator (and any other Foundation personnel), the District and Foundation both shall at all times comply with the personnel and

compensation policies established by the District with respect to District employees, including but not limited to the district's policies regarding compensatory time, time worked off the clock; and overtime, regardless if the work is authorized or unauthorized. In addition to the Foundation ~~Coordinator/Administrator~~, effective January 1, 2015, with advanced notice, the District may provide up to an additional \$3000 per month for the Foundation to initiate a substantial ongoing Planned Giving/Major Donor Gift Program. This additional funding may be used for initial legal/accounting and/or other consultation activities for the purpose of starting up the Planned Giving/Major Donor Gift Program and/or for ongoing Planned Giving/Major Donor staffing requirements on an employed or consultative basis. For non-employee related expenditures, the Foundation will provide receipts for monthly reimbursement for these expenditures from the hospital.

2.4 The District may prepare and present to the Foundation a list of donations received by the District each month if the Foundation requests such.

3. TERM

3.1 The term of this Agreement shall begin on the Effective Date and shall continue for a period of three (3) years, subject to amendment of its terms and conditions by mutual consent of the parties during the aforesaid three-year period.

3.2 The District or the Foundation may terminate this Agreement at any time, with or without cause, upon providing the other party with ninety (90) days' written notice; provided, however, that the District may terminate this Agreement immediately if the Foundation's exempt status under 501(c)(3) of the Internal Revenue Code (the "Code") or its classification as an organization that is not a private foundation within the meaning of Section 509(a) of the Code is terminated by the Internal Revenue Service.

4. MISCELLANEOUS

4.1 Insurance. The District shall provide the Foundation with separate D&O insurance as well as insurance coverage as part of the District's general liability insurance plan. The Foundation shall be a named insured which shall cover Foundation events, including the Golf Tournament and any other major event ~~and the Home and Garden Tour~~. If the insurance provider should terminate this coverage, the District shall notify the Foundation of this change immediately. The District shall not cancel this insurance coverage without providing the Foundation written notice 90 days in advance of such cancellation or terminating this agreement in compliance with section 3.2. The District shall provide the Foundation annually a copy of the insurance certificate of coverage or other appropriate documents confirming coverage, upon the Foundation's request.

4.2 Attendance at Foundation Meetings. During the term of this Agreement, representatives designated by the District's Board of Commissioners shall be entitled to attend meetings of the Foundation Board.

4.3 Indemnification.

4.3.1 The Foundation covenants and agrees, at its expense, to pay and to indemnify and save the District and its members, officers, employees and agents, harmless of, from and against, any and all claims, damages, demands, expenses, penalties, fines, liabilities and taxes of any character or nature whatsoever including, but not limited to, claims or damages arising from or in connection with the District's acceptance and administration of its duties under this Agreement and any transaction contemplated herein and claims for loss or damage to any property or injury to or death of any person, asserted by or on behalf of any person arising out of, resulting from, or in any way connected with the Foundation's fundraising activities.

4.3.2 The Foundation further covenants and agrees, at its expense, to pay and to indemnify and save the District and its members, officers, employees and agents harmless of, from and against, all costs, reasonable counsel fees, expenses and liabilities incurred in any action or proceeding brought by reason of any such claim or demand described in Section 4.3 hereof, as applicable. In the event that any action or proceeding is brought against the District or its members, officers, employees or agents, upon receipt of written notice from the District, the Foundation covenants and agrees to resist and defend such action or proceeding on behalf of the District or its members, officers, employees or agents.

4.3.3 Notwithstanding the foregoing, the Foundation shall not be obligated to indemnify or defend the District, its members, officers, employees or agents in the circumstances described in Section 4.3 hereof against liability for damages arising out of bodily injury to persons or damage to property to the extent caused by or contributed to by or resulting from the negligence or willful or malicious acts of the District or to the extent caused by or contributed to by or resulting from the negligence or willful or malicious acts of its members, officers, employees or agents. However, the Foundation shall be obligated to indemnify the District, its members, officers, employees or agents, in the circumstances described in Section 4.3 hereof, against liability for damages arising out of bodily injury to persons or damage to property caused by or resulting from the concurrent negligence of the Foundation and the District, its members, officers, employees or agents, but only to the extent such liability is caused or contributed to by or results from the negligence of the Foundation.

4.3.4 The Foundation's obligations under this Section 4.3 are unconditional. Such obligations and the covenants of the Foundation set forth in this Section 4.3 shall continue in effect and, to the extent permitted by law, shall survive the satisfaction of all other obligations of the Foundation under this Agreement.

4.4 Prohibition against Assignment by Foundation. The Foundation shall not assign, delegate or otherwise transfer any duties or obligations under this Agreement without the prior written consent of the District. Any effort to do so shall be void and be cause for immediate termination of this Agreement by the District.

4.5 Agreement. This Agreement constitutes the entire agreement between the parties and contains all the agreements between the parties with respect to the subject matter hereof. This Agreement supersedes all other agreements, either oral or written, between the parties hereto with respect to the subject matter hereof. No amendment may be made to the terms of this Agreement except in writing signed by both parties.

4.6 No Waiver. No failure of the District or the Foundation to insist upon the strict performance of any provision of this Agreement shall be construed as depriving the District or the Foundation of the right to insist on strict performance of such provision or of any other provision in the Agreement in the future. No waiver by the District or the Foundation of any provision of this Agreement shall be deemed to have been made unless it is made expressly in writing and is signed by the other party.

4.7 Binding Effect. This Agreement shall be binding on the parties hereto and on their respective, legal representatives, successors and assigns.

4.8 Severability. If any provision of this Agreement or its application to any person, organization, or circumstance is held to be unenforceable or invalid by a court of competent jurisdiction, the remainder of this Agreement shall not be affected.

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Agreement on the day and year first above written.

The Foundation:

The Cascade Medical Foundation

By _____

Its _____

The District:

**Public Hospital District No. 1,
Chelan County, Washington**

By _____

Its _____

Summary of Interlocal Agreement Changes Between Cascade Medical & Lake Wenatchee Fire & Rescue Relating to Agreement for 2024 – 2026

This summary document provides additional information to the board regarding changes to the proposed renewal agreement between Cascade Medical (CM) and Lake Wenatchee Fire & Rescue (LWF&R). Parts of the summary will add details to items in track changes format in the document and others will clarify where there has been a change from the current agreement which is no longer in track changes format. Due to the collaborative process between agencies to update the agreement, not all changes from original were preserved in track changes format and some initially proposed changes were not retained by both agencies and thus show up as changes in tracked change format.

Change Summary

- The majority of the changes identified in track changes format in the document are language clarifications. Other types of changes which are either tracked or not are listed below in order of their appearance in the agreement:
 - Section 4.2 Payment
 - Under the current agreement, CM pays an annual flat fee to LWF&R of \$112,000. Proposed agreement moves this annual flat fee to \$120,000.
 - The last sentence of 4.2 proposing an annual percentage increase in payment is not part of the current agreement and ultimately was not a proposed clause that was retained in the 2024-2026 agreement.
 - Section 4.2.2 Patient and Transport Fees
 - The flat fee of \$300 for transfer or transports to CM reflects an increase from our current agreement, which is currently set at \$250.
 - The \$350 for transports or transfers outside of Leavenworth is the same fee as in our current agreement.
 - The stricken language related to transports from Stevens Pass is not part of our current agreement and was a proposed change that was not retained in the final proposed version.
 - Section 5. Term
 - Previous agreements have been on a three-year term and we have decided to keep the three-year cycle in place.

INTERLOCAL AGREEMENT FOR AMBULANCE STAFFING AND OPERATION

This Interlocal Agreement for Ambulance Staffing and Operation ("Agreement") is entered into this date between Chelan County Fire District No. 9, d/b/a Lake Wenatchee Fire & Rescue, a Washington municipal corporation ("Fire District") and Chelan County Public Hospital District No. 1, d/b/a Cascade Medical Center, a Washington municipal corporation ("Hospital District"), who are sometimes collectively referred to herein as the "Parties".

RECITALS

1. This Agreement is entered into under the authority of RCW 52.12.031, RCW 70.44.060, and in conformity with chapter 39.34 RCW, the Interlocal Cooperation Act. It is a renewal of a prior agreement between the Fire District and the Hospital District.
2. The Fire District provides fire protection and basic life support emergency medical services ("BLS") to customers located within the Fire District territory, which territory is located entirely within the Hospital District boundaries or territory.
3. The Hospital District provides basic (i.e. BLS), intermediate and advanced life support emergency medical services to customers located within the Hospital District territory, which territory includes the Fire District territory. The emergency medical services, including BLS, provided by the Hospital District are funded, in part, by a voter approved emergency medical services levy.
4. In order to facilitate the provision of BLS to remote areas of the Hospital District territory (i.e. within the Fire District territory), the Hospital District has historically stationed and staffed an ambulance capable of providing BLS ("Ambulance") in the Fire District. The Fire District does not own an ambulance capable of providing BLS, and has historically relied upon the Hospital District to provide BLS within the Fire District territory using the Ambulance.
5. The Hospital District has struggled cannot commit does not desire to maintain adequate staffing, on a regular basis, to operate the Ambulance located at the Fire District for purposes of providing BLS to Hospital District and/or Fire District territory. As result, the Parties hereto Hospital District has requested, and the Fire District has agreed, desire that to maintain and operate the Ambulance using the Fire District staff to be allowed to use and operate the Ambulance enable the Hospital District's ambulance(s) (the "Ambulance") to provide BLS in the Hospital District territory that overlaps.
6. The Fire District has sufficient personnel to staff and operate the Ambulance.
- ~~7. The parties have concluded that collaboration in staffing and providing emergency medical services (i.e. BLS) would provide the highest level of service with the least duplication and allow for the completion of functions not addressed within current~~

~~funding.~~

AGREEMENT

NOW, THEREFORE, in consideration of the mutual promises and benefits contained herein, it is agreed between the parties as follows:

1. **Recitals.** The Recitals set forth above herein are made a part of this Agreement as if set forth in full herein.

2. **Purpose.** The purpose of this Agreement is to set forth the terms and conditions under which the Fire District is allowed access to the Ambulance to provide BLS to the Hospital District within the Service Area (defined below), and the terms and conditions upon which the Hospital District will provide ~~vehicles and the Ambulance and other~~ equipment and compensate the Fire District for providing BLS within the Service Area using the Ambulance.

3. **Fire District Responsibilities:**

3.1 **Ambulance Staffing and BLS Services.** The Fire District will provide adequate staffing and operate the Ambulance on a 24 hour per day, seven day per week basis to provide BLS services ("Services") within the response area consisting of all ~~area~~ of the Fire District territory located within and overlapping the Hospital District territory ("Service Area"). Fire District personnel shall have appropriate qualification, including licensing by the State of Washington as emergency medical technicians and emergency medical responders, to fulfill and discharge the Fire District's duties in providing BLS to the Hospital District. Fire District personnel may include paid employees of the Fire District; qualified volunteers, and/or contract providers. The Fire District shall ensure that all personnel receive training necessary and appropriate to fulfill licensing requirements and maintain their required level of skills.

3.2 **Service Limitation.** The Fire District shall us its best efforts and shall in good faith seek to timely provide the Services, but makes no guarantee or assurance of providing Services within any specific period of time or of the number and types of equipment and number of personnel that will respond at any particular emergency. In the event of simultaneous fires or medical aid calls whereby Fire District facilities and personnel are taxed beyond its ability to render fire and medical services simultaneously, the officers and agents of Fire District shall have sole discretion as to the most expeditious manner of handling and responding to emergency calls.

3.3 **Ambulance Equipment and Maintenance.** The Fire District shall, during the term of this Agreement, provide extrication equipment as required to maintain trauma licensing by the Hospital District. The Fire District shall provide for all ~~ongoing~~ maintenance and repair of the Ambulance at its cost unless otherwise agreed. (as outlined in existing Interlocal agreement), except that . The thehospital Hospital District shall furnish all required fuel and lubricants necessary for the day to day

operation of the Ambulance. The Fire District shall follow an Ambulance maintenance schedule as established by Hospital District ~~and Fire District personnel.~~

- 3.4 Reporting & Surveys.** Both ~~parties as defined by~~ this agreement may request reports regarding Services provided within the Service Area. The information may or may not be contained with a given Incident Report therefore additional information may be requested when agreed upon by either party. When requested this information will be made available no later than the next regularly scheduled quarterly meeting ~~desired in Section 8 below of the parties.~~ In addition, the Fire District shall participate in any patient satisfaction survey prepared and implemented by the Hospital District to assess the quality of Service provided to the Service Area pursuant to this Agreement.

4. Hospital District Responsibilities:

- 4.1 Advanced Life Support Services.** Hospital District shall remain responsible for providing advanced life support services ("ALS") within the Service Area. Units capable of providing ALS will respond to and triage calls within the Service Area as deemed necessary and appropriate by the Hospital District in its sole discretion.

- 4.2 Payment.** The Hospital District shall pay to Fire District an annual flat fee in the amount of \$120,000.00 in consideration for Fire District providing the Services in the Service Area ~~contemplated by this Agreement for a the~~ period extending from January 1, ~~2020-2024~~ through December 31, 2026. Such fee shall be paid in bi-annual installments, with the first ~~annual~~ installment payment due May 31 ~~of each Agreement year~~ and the second ~~annual~~ installment payment due ~~on or before~~ November 30 of each Agreement year. Quarterly payments may be made upon ~~the~~ agreement of both ~~parties.~~ ~~Annual increases of the flat fee shall be increased by 2.5% annually on December 31st of each year starting in 2026.~~

4.2.1 The fee(s) paid by the Hospital District to the Fire District, set forth above herein, shall be used by the Fire District to compensate or reimburse the Fire District for the costs and expenses reasonably incurred by the Fire District in the provision of BLS to the Hospital District, both administrative and operational, including but not limited to: cost of wages, employer taxes, personnel benefits; insurance premiums; supplies; equipment; buildings; and reimbursement for depreciation on existing equipment and vehicles (if any); utilities; rentals; dispatch services; and, public information and education expenses. Specifically, the fees set forth in Section 4.2 payable by the Hospital District are inclusive of any tone out fees assessed to the Fire District by RiverCom911, which tone out fees are the responsibility of the Fire District. The Fire District shall not be entitled to further reimbursement by the Hospital District for tone out costs.

4.2.2 Patient and Transport Fees. The Hospital District shall be solely entitled to and solely responsible for billing patients and/or insurance companies for

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transfer, transport, or other Service provided by the Fire District to customers on behalf of the Hospital District pursuant to this Agreement and the Fire District shall not charge anyone for its Services, except the Hospital District per the terms of this agreement. In the event the Fire District transfers or transports a patient from outside the Service Area or core Fire District territory (Plain / Lake Wenatchee) and the Hospital District is able to bill the patient or their insurance for such transfer or transport, the Hospital District shall pay to the Fire District a flat fee of \$300.00 per such completed transfer or transport to Cascade Medical Center and \$350.00 per completed transfer or transport to any other facility outside the City of Leavenworth (i.e. Central Washington Hospital). Transports from the Stevens Pass Area due to the length of time and miles per call will be billed at the \$350.00 rate as an outside the City of Leavenworth area. A transfer or transport shall be deemed complete upon completion of a patient care report. Given the rural nature of the Fire District and Hospital Service Area it is at times necessary that a patient "move-up" occurs to meet ALS providers. This movement occurs in the patient's best interest and to optimize patient care. These "rendezvous" movements should remain consistent with past practice, at locations dictated by the ALS crew. A verbal or written patient short report shall be given to the ALS Lead crew member. The Hospital District shall pay to the Fire District a flat fee of \$175.00 per such "rendezvous". The Fire District shall invoice the Hospital District for each eligible transfer, transport or "rendezvous" and the Hospital District shall remit payment to the Fire District within thirty (30) days of receipt of the invoice. Both parties agree to limit Fire District transports as operationally possible. In regards to services not identified by transport fees, when mutually agreed on, standby or additional services shall be billed at the fire districts incurred employee and volunteer costs.

- 4.3 Major Repairs and Ownership of Ambulance.** Hospital District shall supply and remain the owner of the Ambulance located or stationed at the Fire District for use by the Fire District to provide BLS to the Service Area. The Hospital District shall be the primary insurer of the Ambulance, however, the Fire District shall maintain adequate insurance for all operators of the Ambulance and shall provide copies of all insurance policies to the Hospital District upon request. Hospital District shall be solely responsible for major repairs and minor repairs as agreed and set forth in the maintenance schedule approved by the pParties.

5. Term. The term of this Agreement shall extend from the Effective Date 2023 January 1, 2024 through December 31, 20302026, unless earlier terminated as further set forth herein. However, upon consent of both parties this agreement may be extended for a period of time to be determined by both parties prior to the December 31, 2030-2026 date.

6. Termination. Either pparty may terminate this Agreement by giving to the other party ninety (18090) days' advance written notice of termination of the Agreement. In the event the

Agreement is terminated early, the Parties agree to prorate the annual flat fee payment ~~based on services provided~~ through the termination date.

7. Fire District Personnel. Fire District personnel who provide services under this Agreement shall remain personnel of Fire District and shall not be considered personnel of Hospital District. Fire District shall, at all times, be solely responsible for the conduct of its personnel in performing the services called for in this Agreement and shall be solely responsible for all compensation, benefits and insurance for its personnel. Fire District personnel shall not be entitled to any benefit provided to personnel of Hospital District.

8. Quarterly Meetings. Fire District and Hospital District shall meet on, at minimum, a quarterly basis to review the Services provided and to discuss the quality of service, funding, implementation and possible extension of this Agreement. The first quarterly meeting shall occur not later than March 31, ~~2020~~2024. At each meeting, the parties shall evaluate patient satisfaction information set forth in surveys, comments, complaints, or other correspondence received by either party.

9. Indemnification and Hold Harmless.

9.1 Each party agrees to defend, indemnify, and hold harmless (including the legal fees and costs incurred to enforce this indemnity and hold harmless clause) the other party and each of its employees, officials, agents and volunteers from any and all losses, claims, liabilities, lawsuits, or legal judgements arising out of any negligent or willful tortious actions or inactions by the performing party or any of its employees, officials, agents, or volunteers, while acting within the scope of the duties required by this Agreement. This provision shall survive the expiration of this Agreement.

9.2 With respect to the performance of the services required by this Agreement and as to claims against the Hospital District, its officers, agents and employees, the Fire District expressly waives its immunity under Title 51 of the Revised Code of Washington, the Industrial Insurance Act, for injuries to its employees and agrees that the obligation to indemnify, defend and hold harmless provided for herein extends to any claim brought by or on behalf of any employee of the Fire District and includes any judgment, award or costs thereof, including attorney's fees.

THIS WAIVER IS MUTUALLY NEGOTIATED BY AND BETWEEN THE DISTRICT AND THE HOSPITAL DISTRICT.

10. Miscellaneous:

10.1 Property Ownership. This Agreement does not provide for jointly owned property. All property presently owned or hereafter acquired by either the Fire District or Hospital District to enable it to perform the services required under this Agreement, shall remain the property of the acquiring District in the event of the

termination of this agreement.

- 10.2 Records.** The Hospital District shall have access to all records and other related documentation of the Fire District relating to the performance of this Agreement.
- 10.3 No Separate Entity.** This Agreement does not establish a separate legal entity or joint partnership.
- 10.4 Equipment Marking.** Except as otherwise provided herein, the Ambulance and all equipment within the Ambulance is and shall remain property of the Hospital District. The Fire District may store property and equipment in the Ambulance, but shall distinctly mark all Fire District equipment and personal property stored in the Ambulance and/or used under the terms of this Agreement.
- 10.5 Non-Waiver of Breach.** The failure of either party to insist upon strict performance of any of the covenants and agreements contained in this Agreement, or to exercise any option conferred by this Agreement in one or more instances shall not be construed to be a waiver or relinquishment of those covenants, agreements, or options, and the same shall be and remain in full force and effect.
- 10.6 Resolution of Disputes and Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Washington. If the ~~p~~P~~arties~~ are unable to settle any dispute, difference, or claim arising from the ~~p~~P~~arties~~' interpretation or performance of this Agreement, the exclusive means of resolving that dispute, difference, or claim, shall only be by filing suit exclusively under the venue, rules, and jurisdiction of the Chelan County Superior Court, Chelan County, Washington, unless the ~~p~~P~~arties~~ agree in writing to an alternative dispute resolution process. In any claim or lawsuit arising from the ~~p~~P~~arties~~' interpretation or performance of this Agreement, each party shall pay all its own legal costs and attorneys' fees incurred in defending or bringing such claim or lawsuit, in addition to any other recovery or award provided by law; provided, however, nothing in this paragraph shall be construed to limit the ~~p~~P~~arties~~' right to indemnification under this Agreement.
- 10.7 Assignment.** Any assignment of this Agreement by either party without the prior written consent of the non-assigning party shall be void. If the non-assigning party gives its consent to any assignment, the terms of this Agreement shall continue in full force and effect and no further assignment shall be made without additional written consent.
- 10.8 Modification.** No waiver, alteration, or modification of any of the provisions of this Agreement shall be binding unless in writing and signed by a duly authorized representative of each party and subject to ratification by the legislative body of each party.

10.9 Entire Agreement. The written terms and provisions of this Agreement, together with any Exhibits attached hereto, shall supersede all prior communications, negotiations, representations or agreements, either verbal or written of any officer or other representative of each party, and such statements shall not be effective or be construed as entering into or forming a part of or altering in any manner this Agreement.

10.10 Nonexclusive Agreement. The parties to this Agreement shall not be precluded from entering into similar emergency medical, mutual aid, or first response agreements with other municipal corporations.

10.11 Severability. If any section of this Agreement is adjudicated to be invalid, such action shall not affect the validity of any section not so adjudicated.

10.12 Notice. All communications regarding this Agreement shall be sent to the parties at the addresses listed on the signature page of the Agreement, unless notified to the contrary. Any written notice hereunder shall become effective upon personal service or three (3) business days after the date of mailing by registered or certified mail, and shall be deemed sufficiently given if sent to the addressee at the address stated in this Agreement or such other address as may be hereafter specified in writing.

10.13 Benefits. This Agreement is entered into for the benefit of the parties to this Agreement only and shall confer no benefits, direct or implied, on any third persons.

10.14 Effective Date. This Agreement shall be effective upon the date of last signature below.

10.15 Counterpart Signatures. This Agreement may be signed in counterparts, each of which shall be an original, but all of which shall constitute one and the same Agreement.

APPROVED:

**Chelan County Fire District No. 9 d/b/a
Lake Wenatchee Fire and Rescue**

By: _____

Name: _____

Its: _____

Date: _____

NOTICES TO BE SENT TO:

Tel. 509.763.3034

**Chelan County Public Hospital District
No. 1, d/b/a Cascade Medical**

By: _____

Name: _____

Its: _____

Date: _____

NOTICES TO BE SENT TO:

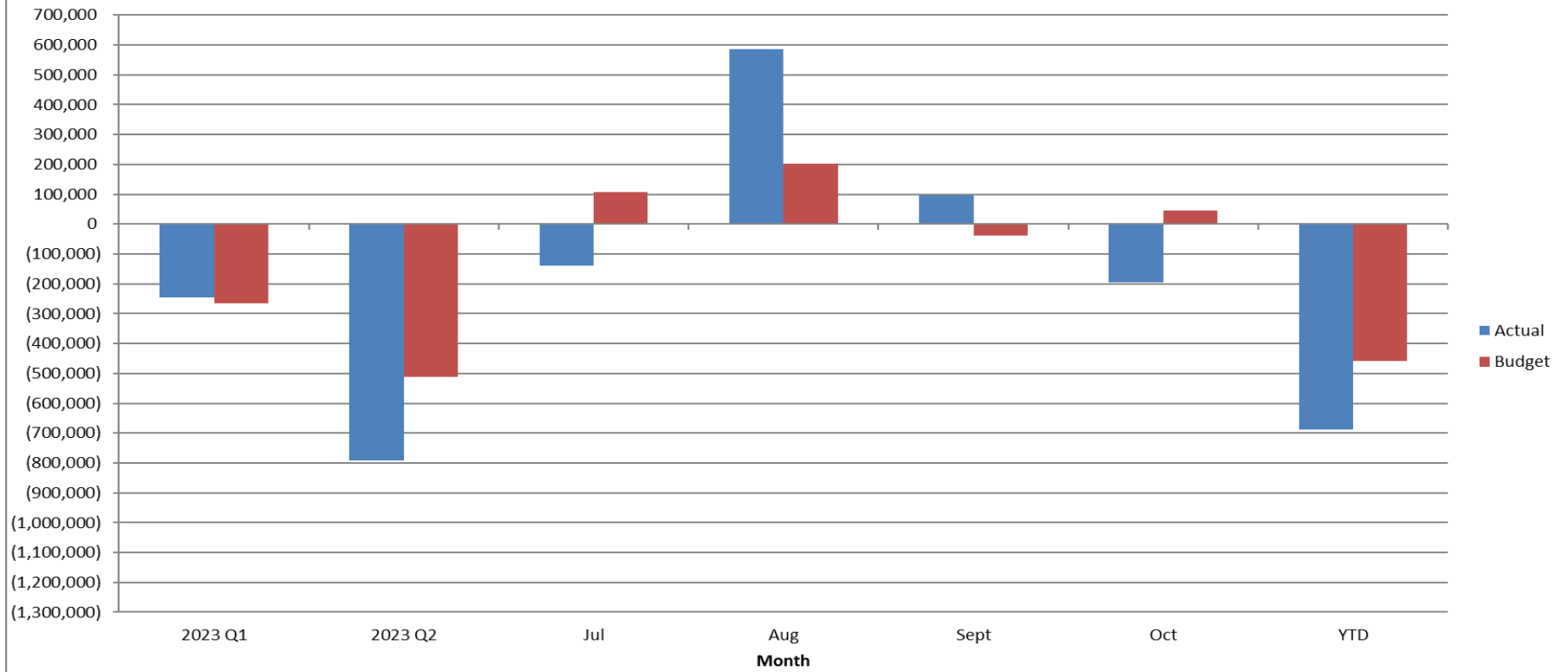
Tel. 509.548.5815

Fax. 509.763.8800

Fax. 509.548.2510

Cascade Medical

Net Surplus/(Deficit) - 2023



Cascade Medical Center
Financial Performance Summary
Year-to-Date - October, 2023

000's omitted

YTD Oct

Net Margin

Actual	(688)
Budget	(457)
	<u>(231)</u>
Better (Worse) than Budget	(231)

Variance Analysis - favorable vs (unfavorable)

Gross Revenue - SBed (\$687); Lab (\$342); Amb (\$305); CT \$427; Acute \$312; PT \$156	(438)
Contractual Allowances	1,669
	<u>1,231</u>
Net Patient Revenue	1,231
Other Operating Revenue	611
	<u>1,843</u>
Total Operating Revenue	1,843

Expenses

Salaries & Benefits	(166)
Prof. Fees - Infomatics (\$256); Admin (\$251); HR (\$79); Radi (\$66); ED Prov (\$61); ED (\$56)	(912)
Supplies	(134)
Purchased Services/Repairs - Plant (\$269); IT (\$144); BusOff (\$129); Rad (\$86)	(687)
Other Operating Expenses - Bank Charges (\$77); Admin (\$77); Excise Tax (\$61)	(189)
	<u>(2,088)</u>
Total Operating Expenses	(2,088)

Non-Operating Revenues & Expenses	14
-----------------------------------	----

Actuals Better/(worse) than Budget	(231)
------------------------------------	-------

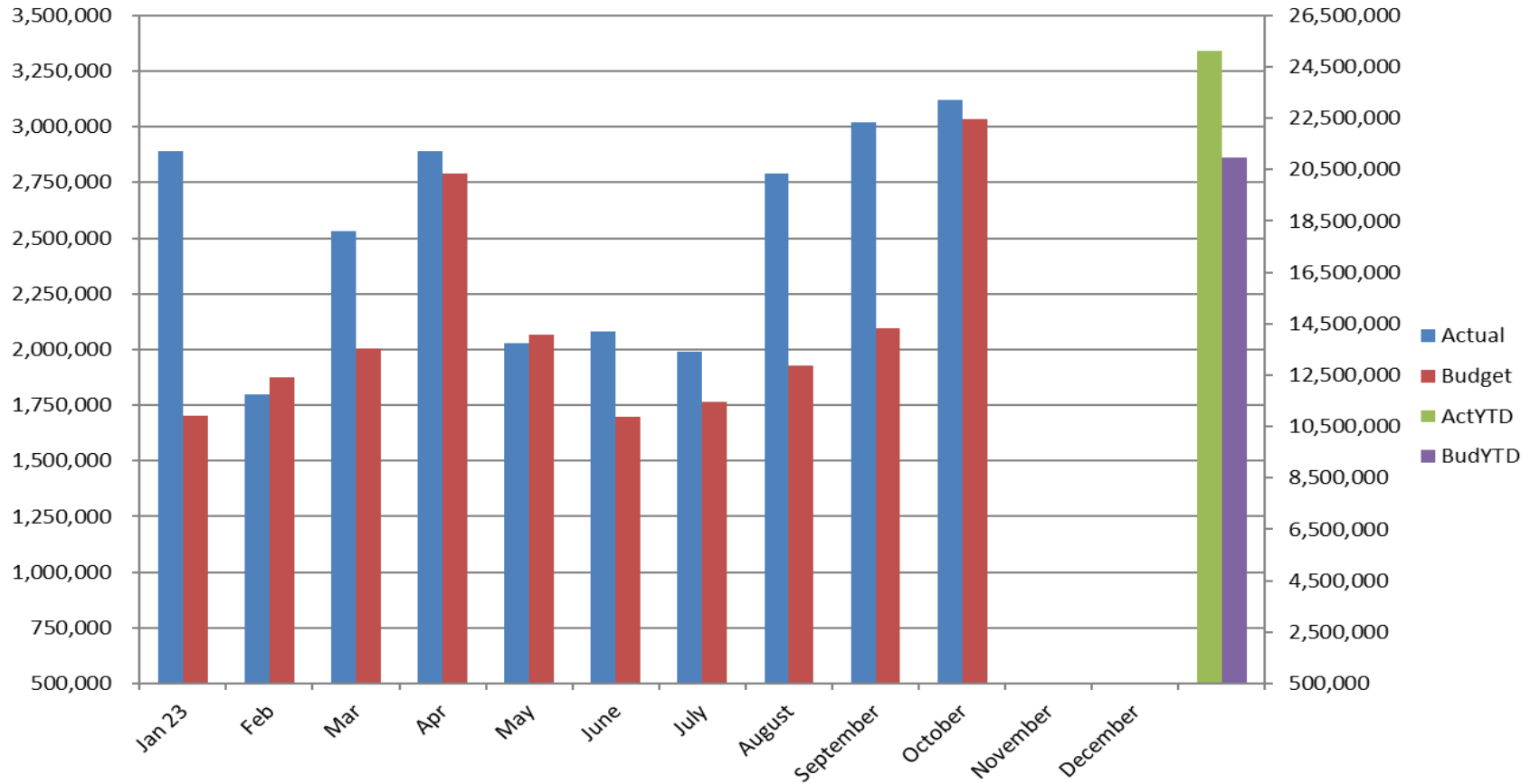
Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending October 31, 2023

	----- Current Period -----			----- Year-to-Date -----			
	Actual	Budget	Variance	Actual	Budget	Variance	Prior YTD
Operating revenues							
Net Patient Revenue	2,035,633	1,867,741	167,892	19,573,735	18,342,457	1,231,278	16,306,345
Grants, Contribs, Other Op Revenue	177,290	121,665	55,625	1,210,653	599,248	611,405	1,046,327
Tax Levies, unrestricted	<u>149,665</u>	<u>149,665</u>	<u>-</u>	<u>1,496,650</u>	<u>1,496,650</u>	<u>-</u>	<u>1,447,880</u>
Total Operating Revenue	2,362,588	2,139,071	223,517	22,281,038	20,438,355	1,842,683	18,800,552
Operating expenses							
Salaries & Benefits	1,614,867	1,496,539	(118,328)	14,934,229	14,768,276	(165,953)	13,828,033
Professional fees	166,239	92,616	(73,623)	1,867,569	955,958	(911,611)	802,816
Supplies	191,173	167,348	(23,825)	1,729,521	1,595,086	(134,435)	1,509,435
Purchased services	298,973	95,096	(203,877)	1,790,848	1,103,529	(687,319)	1,768,012
Depreciation	174,206	171,945	(2,261)	1,674,253	1,703,538	29,285	1,581,170
Other Operating Expenses	<u>192,988</u>	<u>149,835</u>	<u>(43,153)</u>	<u>1,781,413</u>	<u>1,563,359</u>	<u>(218,054)</u>	<u>1,475,645</u>
Total operating expenses	2,638,447	2,173,379	(465,068)	23,777,833	21,689,746	(2,088,087)	20,965,111
Operating gain / (loss)	(275,859)	(34,308)	(241,551)	(1,496,795)	(1,251,391)	(245,404)	(2,164,559)
Nonoperating revenues (expenses)							
Tax Levies, restricted	108,294	108,294	-	1,082,940	1,082,940	-	1,010,160
Interest expense on bonds	(27,214)	(27,214)	-	(272,140)	(272,140)	(0)	(289,582)
Other Non-Operating rev (exp)	<u>(40)</u>	<u>(1,673)</u>	<u>1,633</u>	<u>(2,300)</u>	<u>(16,730)</u>	<u>14,430</u>	<u>(15,737)</u>
Total nonoperating rev (exp), net	81,040	79,407	1,633	808,500	794,070	14,430	704,841
Net Income	(194,819)	45,099	(239,918)	(688,295)	(457,321)	(230,974)	(1,459,718)

Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending October 31, 2023

	----- Current Period -----			----- Year-to-Date -----			
	Actual	Budget	Variance	Actual	Budget	Variance	Prior YTD
Operating revenues							
Gross Patient Revenue	3,262,873	2,937,126	325,747	29,748,542	30,186,245	(437,703)	25,817,015
less:							
Contractual Allowances	1,051,287	925,466	(125,821)	8,700,644	10,364,662	1,664,018	8,386,435
Reserve for Bad Debts	125,197	102,799	(22,398)	1,048,903	1,056,519	7,617	835,446
Reserve for Financial Assistance	50,756	41,120	(9,636)	425,261	422,607	(2,654)	288,789
Total Deductions from Revenue	1,227,240	1,069,385	(157,855)	10,174,807	11,843,788	1,668,981	9,510,670
Net Patient Revenue	2,035,633	1,867,741	167,892	19,573,735	18,342,457	1,231,278	16,306,345
Grants, Contributions	97,563	92,100	5,463	235,809	219,598	16,211	479,125
Other Operating Revenue	79,727	29,565	50,162	974,845	379,650	595,195	567,202
Tax Levies, unrestricted	149,665	149,665	-	1,496,650	1,496,650	-	1,447,880
Total Operating Revenue	2,362,588	2,139,071	223,517	22,281,038	20,438,355	1,842,683	18,800,552
Operating expenses							
Salaries and wages	1,326,676	1,230,433	(96,243)	12,201,212	12,023,393	(177,819)	11,356,421
Employee benefits	288,191	266,106	(22,085)	2,733,017	2,744,883	11,866	2,471,612
Professional fees	166,239	92,616	(73,623)	1,867,569	955,958	(911,611)	802,816
Supplies	191,173	167,348	(23,825)	1,729,521	1,595,086	(134,435)	1,509,435
Utilities	30,543	22,897	(7,646)	230,652	231,760	1,108	224,201
Repairs and maintenance	90,046	15,473	(74,573)	449,538	207,980	(241,558)	226,385
Purchased services	208,927	79,623	(129,304)	1,341,310	895,549	(445,761)	1,541,627
Continuing medical education	3,132	1,417	(1,715)	10,441	14,166	3,725	6,856
Other expenses	3,214	2,271	(20,380)	123,247	64,297	(58,950)	85,012
Dues and subscriptions	64,371	59,356	(5,015)	633,634	635,942	2,308	194,932
Travel / training / meetings	22,639	5,398	(17,241)	176,904	78,425	(98,479)	94,190
Leases and rentals	26,526	17,139	(9,387)	172,285	140,433	(31,852)	125,806
Depreciation	174,206	171,945	(2,261)	1,674,253	1,703,538	29,285	1,581,170
Licenses and taxes	20,930	20,916	(14)	219,626	193,341	(26,285)	523,565
Insurance	20,308	19,074	(1,234)	201,364	191,325	(10,039)	203,585
Interest	1,326	1,367	41	13,259	13,670	411	17,498
Total operating expenses	2,638,447	2,173,379	(484,505)	23,777,833	21,689,746	(2,088,087)	20,965,111
Operating gain / (loss)	(275,859)	(34,308)	(241,551)	(1,496,795)	(1,251,391)	(245,404)	(2,164,559)
Nonoperating revenues (expenses)							
Tax Levies, restricted	108,294	108,294	-	1,082,940	1,082,940	-	1,010,160
Interest expense on bond financing	(27,214)	(27,214)	-	(272,140)	(272,140)	(0)	(289,582)
Gain (loss) on disposal of equipment	-	-	-	4,000	-	4,000	-
Investment income	1,729	96	1,633	11,393	960	10,433	1,956
Net of bond premium/amortization	(1,769)	(1,769)	(0)	(17,693)	(17,690)	(3)	(17,693)
CARES Funds	-	-	-	-	-	-	-
PPP Loan Proceeds	-	-	-	-	-	-	-
Total nonoperating revenues (expenses), net	81,040	79,407	1,633	808,500	794,070	14,430	704,841
Net Income	(194,819)	45,099	(239,918)	(688,295)	(457,321)	(230,974)	(1,459,718)

Cascade Medical 2023 Cash Receipts



Cascade Medical
Statistics Summary - 2023

	YTD 2022						2023 Act	2023 Bud	Act/Bud	2023 Act	2023 Act	2023 Bud	2023 Bud	Act/Bud
	avg/mo	jun 23	jul	aug	sep	oct	mo	mo	% var	YTD Tot	avg/mo	YTD Tot	avg/mo	% var
Acute Care	15	26	18	15	36	20	20	25	-20.9%	217	22	197	20	10.4%
Swing Bed	89	66	61	98	67	61	61	108	-43.4%	700	70	929	93	-24.6%
Laboratory tests	2,752	2,746	3,080	3,659	3,100	3,344	3,344	3,062	9.2%	29,595	2,960	29,720	2,972	-0.4%
Radiology exams	273	316	319	373	298	343	343	284	20.8%	3,197	320	3,189	319	0.3%
CT scans	104	128	157	154	149	162	162	100	62.0%	1,273	127	1,129	113	12.8%
ED visits	332	375	467	416	346	342	342	301	13.7%	3,421	342	3,359	336	1.9%
Ambulance runs	71	75	83	81	69	53	53	68	-22.1%	690	69	754	75	-8.5%
Clinic visits	994	1,139	1,087	1,320	1,178	1,224	1,224	1,250	-2.1%	11,446	1,145	11,720	1,172	-2.3%
Rehab procedures	2,024	2,540	2,282	2,417	2,310	2,392	2,392	2,250	6.3%	23,089	2,309	21,601	2,160	6.9%

Patient Statistics

	2022	2 0 2 3												2023
Admits	YTD Mo Avg	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Mo Avg
Acute Care	2.7	5	1	5	7	6	7	5	6	11	4			5.7
Short Stay	1.7	-	4	5	3	4	3	5	5	8	5			4.2
Swing Bed	5.4	5	4	3	5	6	6	5	9	3	3			4.9
Respite Care	0.7	2	1	-	1	1	1	-	-	-	1			0.7
Total Admits	10.5	12	10	13	16	17	17	15	20	22	13			15.5
Patient Days														
Acute Care	11.8	26	4	15	29	25	26	18	17	36	20			21.6
Short Stay	2.4	1.2	5.1	4.5	4.5	4.6	5.9	5.2	6.4	9.8	6.1			5.3
Swing Bed	86.3	75	98	49	61	59	66	61	98	67	61			69.5
Respite Care	9.0	13	22	-	5	20	2	11	-	-				8.1
Total Patient Days	109.5	115.2	129.1	68.5	99.5	108.6	99.9	95.2	121.4	112.8	87.1			103.7
Average Length of Stay	10.4	9.6	12.9	5.3	6.2	6.4	5.9	6.3	6.1	5.1	6.7			7.1
Average Patients per Day	3.6	3.7	4.5	2.2	3.3	3.5	3.3	3.1	3.9	3.8	2.8			3.4
Worked FTEs	-													#DIV/0!
FTEs (W/ Non-Working Pay*)	-													#DIV/0!
Laboratory (tests)	2,752	2,875	2,395	2,285	3,001	3,110	2,746	3,080	3,659	3,100	3,344			2,960
Radiology (tests)	239	253	245	231	254	292	272	267	312	251	254			263
Mammography (tests)	26	35	28	42	32	49	35	40	38	35	63			40
Cardiac Diagnostics	76	84	74	79	102	114	70	91	65	119	144			94
CT (Scans)	104	112	82	115	89	125	128	157	154	149	162			127
DXA (Scans)	8	17	7	28	20	15	9	12	23	12	26			17
PT (services billed)	1,575	1,778	1,645	1,764	1,686	1,735	1,960	1,908	2,046	1,988	2,029			1,854
ER (visits/procedures)	333	324	253	244	283	371	375	467	416	346	342			342
Ambulance (runs)	71	88	61	57	54	69	75	83	81	69	53			69
Clinic (visits)	975	1,051	976	1,197	1,091	1,167	1,139	1,087	1,320	1,178	1,224			1,143
Occupational Therapy	409	516	446	364	469	445	521	299	305	274	309			395
Speech Therapy	41	69	66	41	72	52	59	75	66	48	54			60
Endoscopy Procedures	10	9	22	20	13	27	12	19	24	20	21			19
REVENUE COMPARISON														
	2022	2 0 2 3												2023
	YTD Mo Avg	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Mo Avg
Acute Care	\$ 27,213	\$ 122,267	\$ (28,105)	\$ 44,978	\$ 104,755	\$ 25,923	\$ 120,085	\$ 345	\$ 90,000	\$ 179,431	\$ 36,000			\$ 69,568
Short Stay	7,505	3,846	15,659	14,765	13,764	13,795	18,260	15,897	19,590	30,479	18,386			16,444
Respite Care	3,896	5,785	14,960	-	445	9,180	6,600	7,150	-	-	1,650			4,577
Swing Bed	202,199	144,900	272,895	118,335	113,505	176,295	108,675	198,030	205,275	94,185	181,125			161,322
Central Supply	26,974	18,694	13,789	15,385	20,622	26,042	27,275	23,260	34,301	43,723	25,699			24,879
Laboratory	330,033	323,582	273,385	356,070	356,554	343,528	297,314	339,080	410,126	359,447	398,831			345,792
Cardiac Diagnostics	19,762	24,824	23,326	25,498	33,963	38,007	26,770	26,196	32,558	25,891	31,900			28,893
CT	335,088	382,550	289,072	376,137	340,517	414,505	427,780	556,372	500,946	517,785	465,395			427,106
Radiology	111,966	126,184	121,002	126,516	141,478	148,047	138,459	128,102	164,226	130,145	133,175			135,733
Mammography	14,589	17,620	18,493	25,513	20,365	26,363	21,660	18,493	24,762	21,783	36,123			23,117
Pharmacy	117,130	132,753	87,704	193,768	150,174	157,323	90,176	121,354	253,326	128,447	149,483			146,451
Respiratory Therapy	81	-	-	-	-	-	-	-	-	-	-			-
Physical Therapy	159,722	179,529	180,871	178,606	186,602	187,312	210,686	210,456	226,039	191,336	241,109			199,255
Emergency Room	660,191	595,285	566,371	592,177	573,591	705,793	824,147	761,154	1,257,262	628,619	789,014			729,341
Ambulance	228,467	164,881	244,598	225,217	178,209	239,989	306,725	215,014	342,986	221,148	233,654			237,242
Clinic	241,484	206,005	249,653	282,355	310,787	259,199	333,152	301,340	322,022	307,311	377,688			294,951
Occupational Therapy	47,995	52,920	59,886	44,284	52,754	54,713	62,186	37,947	34,393	30,089	37,770			46,694
Outpatient Diagnostic Svcs	31,203	14,952	44,461	62,002	60,911	56,994	58,978	75,290	56,700	67,703	81,416			57,941
Speech/Contracted Svcs	13,100	20,019	25,402	13,392	20,241	21,366	20,863	23,305	23,211	14,983	19,546			20,233
Dietary/Contracted Svcs	3,104	5,366	3,407	8,471	5,469	3,974	5,841	5,701	7,216	2,795	4,909			5,315
Total Patient Revenue	\$ 2,581,702	\$ 2,541,962	\$ 2,476,829	\$ 2,703,469	\$ 2,684,706	\$ 2,908,348	\$ 3,105,632	\$ 3,064,486	\$ 4,004,939	\$ 2,995,296	\$ 3,262,873			\$ 2,974,854

Increase (Decrease) in Cash and Cash Equivalents

Cascade Medical Center

For the Month Ending October 31, 2023

	<u>Oct-23</u>	<u>2023 YTD</u>	<u>2022 YTD</u>
<i>Cash flows from operating activities</i>			
Receipts from and on behalf of patients	\$ 1,874,764	\$ 20,874,599	\$ 16,866,308
Other receipts	\$ 10,568	\$ 495,419	\$ 371,744
Payments to & on behalf of employees	\$ (1,299,632)	\$ (12,484,826)	\$ (11,702,930)
Payments to suppliers and contractors	\$ (894,810)	\$ (9,074,120)	\$ (7,404,671)
Net cash gained / (used) in operating activities	\$ (309,109)	\$ (188,929)	\$ (1,869,549)
<i>Cash flows from noncapital financing activities</i>			
Taxation for maintenance and operations, EMS	\$ 849,168	\$ 2,319,472	\$ 2,212,959
Noncapital grants and contributions	\$ 77,077	\$ 299,928	\$ 261,399
Net cash provided by noncapital financing activities	\$ 926,245	\$ 2,619,399	\$ 2,474,357
<i>Cash flows from capital and related financing activities</i>			
Taxation for bond principal and interest	\$ 230,830	\$ 634,042	\$ 581,121
Purchase of capital assets	\$ (77,063)	\$ (134,519)	\$ (191,439)
Payments toward construction in progress	\$ (152,777)	\$ (445,006)	\$ (175,979)
Proceeds from disposal of capital assets	\$ -	\$ 4,000	\$ -
Proceeds from long-term debt	\$ -	\$ -	\$ -
Principle & Interest paid on long-term debt	\$ -	\$ (163,284)	\$ (173,749)
Bond maintenance & issuance costs	\$ -	\$ (550)	\$ -
Capital grants and contributions	\$ 20,486	\$ 20,486	\$ 174,766
Net cash provided by capital and related financing activities	\$ 21,476	\$ (84,831)	\$ 214,719
<i>Cash flows from investing activities</i>			
Investment Income	\$ 58,492	\$ 490,191	\$ 69,954
Net increase (decrease) in cash and cash equivalents	\$ 697,105	\$ 2,835,830	\$ 889,482
Cash and Cash equivalents, beginning of period	\$ 15,057,931	\$ 12,919,205	\$ 12,895,031
Cash and cash equivalents, end of period	<u>\$ 15,755,035</u>	<u>\$ 15,755,035</u>	<u>\$ 13,784,513</u>

Forecasted Statement of Cash Flows
Cascade Medical Center
For the year ending December 31, 2023

		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Forecast</u>		<u>Forecast</u>		<u>Forecast</u>		<u>Actual/Forecast</u>		<u>Budget</u>
		<u>1st Qtr</u>		<u>2nd Qtr</u>		<u>3rd Qtr</u>		<u>October</u>		<u>November</u>		<u>December</u>		<u>4th Qtr</u>		<u>Year End 2023</u>		<u>2023</u>
Cash balance, beginning of period	\$	12,919,205	\$	14,269,736	\$	13,845,914	\$	15,057,931	\$	15,755,036	\$	15,840,989	\$	15,057,931	\$	12,919,205	\$	12,919,205
Cash available for operating needs	\$	12,707,225	\$	13,935,775	\$	13,056,281	\$	14,219,135	\$	14,679,884	\$	14,715,312	\$	14,219,135	\$	12,707,225		12,707,225
Cash restricted to debt service, other restricted funds	\$	211,980	\$	333,961	\$	789,633	\$	838,796	\$	1,075,151	\$	1,125,677	\$	838,796	\$	211,980		211,980
<i>Cash flows from operating activities</i>																		
Receipts from and on behalf of patients	\$	6,595,932	\$	5,165,892	\$	7,238,010	\$	1,874,764	\$	2,283,719	\$	1,731,697	\$	5,890,180	\$	24,890,014	\$	21,346,379
Grant receipts	\$	35,993	\$	3,654	\$	183,203	\$	77,077	\$	-	\$	-	\$	77,077	\$	299,928	\$	133,798
Other receipts	\$	168,890	\$	212,303	\$	107,657	\$	10,568	\$	24,735	\$	46,671	\$	81,974	\$	570,824	\$	403,985
Payments to or on behalf of employees	\$	(3,442,158)	\$	(4,128,902)	\$	(3,614,134)	\$	(1,299,632)	\$	(1,679,753)	\$	(1,156,294)	\$	(4,135,679)	\$	(15,320,873)	\$	(16,977,604)
Payments to suppliers and contractors	\$	(2,413,564)	\$	(2,850,614)	\$	(2,915,132)	\$	(894,810)	\$	(769,755)	\$	(796,134)	\$	(2,460,699)	\$	(10,640,009)	\$	(6,239,189)
Net cash provided by operating activities	\$	945,094	\$	(1,597,668)	\$	999,604	\$	(232,031)	\$	(141,054)	\$	(174,061)	\$	(547,147)	\$	(200,116)	\$	(1,332,631)
<i>Cash flows from noncapital financing activities</i>																		
Unencumbered M & O taxation	\$	-	\$	-	\$	-	\$	218,091	\$	49,540	\$	6,487	\$	274,117	\$	274,117	\$	243,957
Taxation for Emergency Medical Services	\$	169,499	\$	851,016	\$	62,351	\$	625,552	\$	139,119	\$	17,795	\$	782,466	\$	1,865,332	\$	1,795,981
Investment Income	\$	126,178	\$	149,242	\$	156,278	\$	58,492	\$	44,894	\$	45,360	\$	148,746	\$	580,444	\$	44,952
Donations	\$	-	\$	-	\$	-	\$	20,486	\$	-	\$	-	\$	20,486	\$	20,486	\$	90,000
Net cash provided by noncapital financing activities	\$	295,678	\$	1,000,258	\$	218,629	\$	922,621	\$	233,553	\$	69,642	\$	1,225,815	\$	2,740,380	\$	2,174,890
Proceeds from Long Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less Funds Expended for Capital Purchases	\$	(12,222)	\$	(282,084)	\$	(55,379)	\$	(229,840)	\$	(57,071)	\$	-	\$	(286,911)	\$	(636,596)	\$	(554,448)
Increase/(decrease) in cash available for operations	\$	1,228,550	\$	(879,494)	\$	1,162,854	\$	460,749	\$	35,428	\$	(104,419)	\$	391,758	\$	1,903,668	\$	287,811
Cash available for operating needs	\$	13,935,775	\$	13,056,281	\$	14,219,135	\$	14,679,884	\$	14,715,312	\$	14,610,892	\$	14,610,892	\$	14,610,892	\$	12,995,036
Taxation for bond prin & int (incl encumbrd M&O)	\$	121,981	\$	618,955	\$	49,713	\$	236,356	\$	50,996	\$	6,907	\$	294,259	\$	1,084,909	\$	1,055,568
Principle & Interest paid on long-term debt			\$	(163,284)	\$	(550)			\$	(470)	\$	(853,749)	\$	(854,219)	\$	(1,018,053)	\$	(1,065,568)
Restricted grants and contributions	\$	-	\$	-	\$	-			\$	-			\$	-	\$	-		
Increase/(decrease) in restricted cash	\$	121,981	\$	455,671	\$	49,163	\$	236,356	\$	50,526	\$	(846,842)	\$	(559,960)	\$	66,855	\$	(10,000)
Cash restricted to debt service, other restricted funds	\$	333,961	\$	789,633	\$	838,796	\$	1,075,151	\$	1,125,677	\$	278,835	\$	278,835	\$	278,835	\$	201,980
Cash balance, end of period	\$	14,269,736	\$	13,845,914	\$	15,057,931	\$	15,755,036	\$	15,840,989	\$	14,889,728	\$	14,889,728	\$	14,889,728	\$	13,197,016

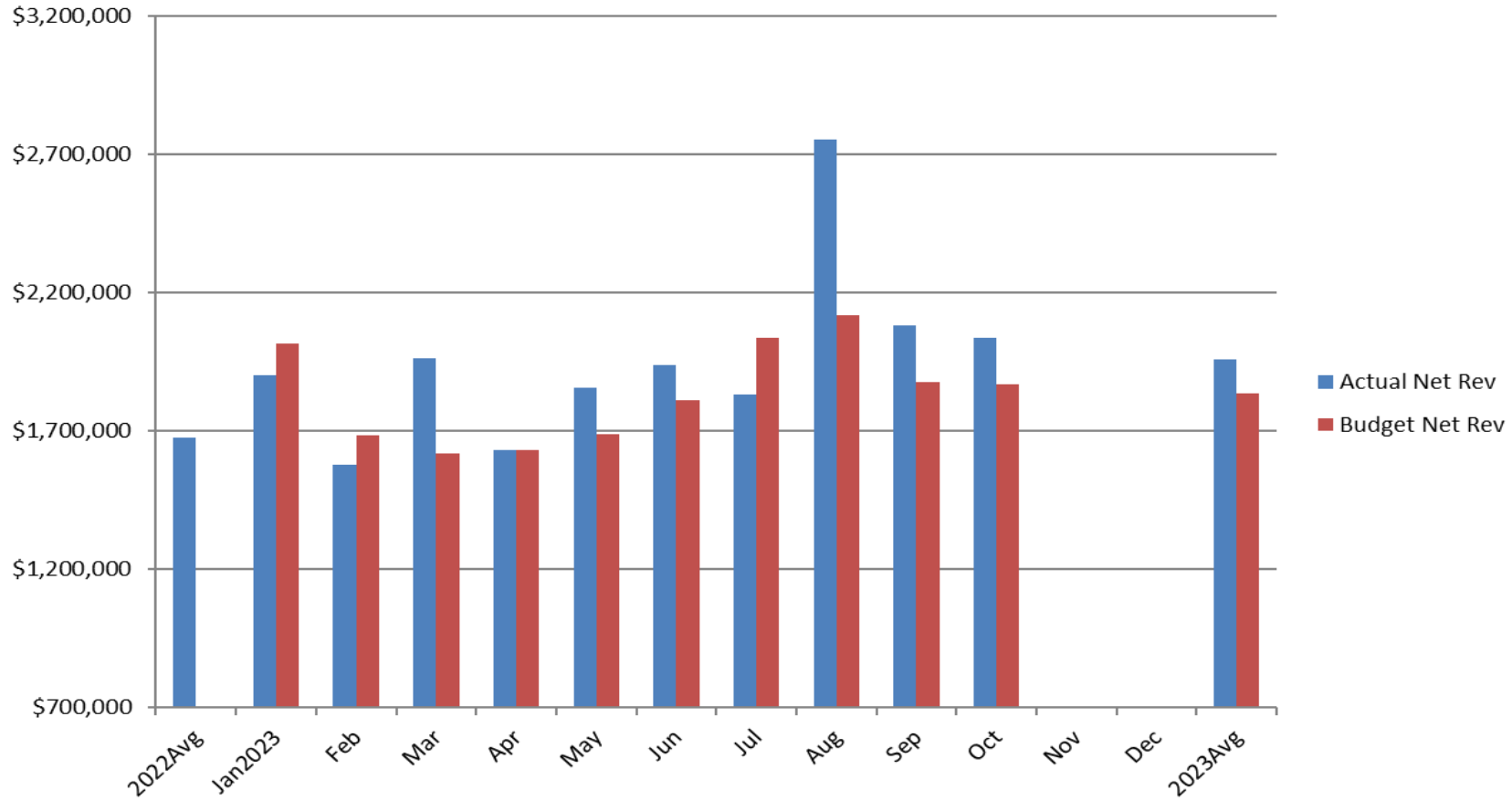
CASCADE MEDICAL CENTER
EMERGENCY MEDICAL SERVICES - OCTOBER, 2023

REVENUE	EMERGENCY ROOM		AMBULANCE		COMBINED EMERGENCY MEDICAL SERVICES		
	10/31/23	10/31/23 YTD	10/31/23	10/31/23 YTD	10/31/23	10/31/23 YTD	10/31/2022 YTD
PATIENT REVENUE	789,015	7,293,424	233,654	2,372,420	\$1,022,669	\$9,665,844	\$8,887,024
DEDUCTIONS FROM REVENUE CONTRACTUAL ALLOWANCE, BAD DEBT & CHARITY CARE	\$459,049	\$4,243,314	\$153,137	\$1,554,884	\$612,186	\$5,798,198	\$4,878,490
NET PATIENT REVENUE	\$329,966	\$3,050,110	\$80,517	\$817,536	\$410,483	\$3,867,647	\$4,008,534
OTHER OPERATING REVENUE	\$0	\$0	-	-	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$329,966	\$3,050,110	\$80,517	\$817,536	\$410,483	\$3,867,647	\$4,008,534
OPERATING EXPENSES							
SALARIES AND WAGES	151,806	1,605,233	118,192	1,078,993	\$269,998	\$2,684,226	\$2,658,807
EMPLOYEE BENEFITS	20,431	230,060	29,416	265,454	\$49,847	\$495,514	\$455,461
PROFESSIONAL FEES	51,581	275,633	-	2,236	\$51,581	\$277,869	\$96,462
SUPPLIES	7,959	73,237	7,021	72,566	\$14,979	\$145,802	\$181,846
FUEL	-	-	2,400	20,837	\$2,400	\$20,837	\$23,316
REPAIRS AND MAINT.	-	-	16,453	45,737	\$16,453	\$45,737	\$50,703
PURCHASED SERVICES	6,796	33,633	11,821	150,413	\$18,618	\$184,046	\$177,281
CONTINUING MEDICAL EDUCATION	-	1,494	1,077	15,584	\$1,077	\$17,078	\$32,594
DUES	1,094	12,495	444	13,180	\$1,538	\$25,674	\$25,807
OTHER EXPENSES	210	1,843	999	19,939	\$1,209	\$21,782	\$12,075
LEASES / RENTALS	205	2,995	6,300	27,800	\$6,505	\$30,795	\$25,946
DEPRECIATION	4,522	45,218	17,920	179,203	\$22,442	\$224,421	\$80,991
TAXES AND LICENSES	-	1,338	-	114	\$0	\$1,451	\$2,074
INSURANCE	1,113	11,134	4,238	42,382	\$5,352	\$53,516	\$40,895
OVERHEAD COSTS	212,318	1,971,697	100,523	933,511	\$312,842	\$2,905,208	\$1,997,031
TOTAL OPERATING EXPENSES	\$458,035	\$4,266,009	\$316,805	\$2,867,948	\$774,840	\$7,133,956	\$5,861,288
MARGIN ON OPERATIONS	(\$128,069)	(\$1,215,900)	(\$236,288)	(\$2,050,412)	(\$364,356)	(\$3,266,309)	(\$1,852,753)
TAX REVENUE					\$149,665	\$1,496,650	\$1,447,880
NET MARGIN WITH TAX REVENUE					(\$214,691)	(\$1,769,659)	(\$404,873)
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2023	342	3,421	53	690			
Total Ambulance Runs (includes unbillable runs)			83	998			
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2022	374	3,333	65	708			
Total Ambulance Runs (includes unbillable runs)			97	1,068			

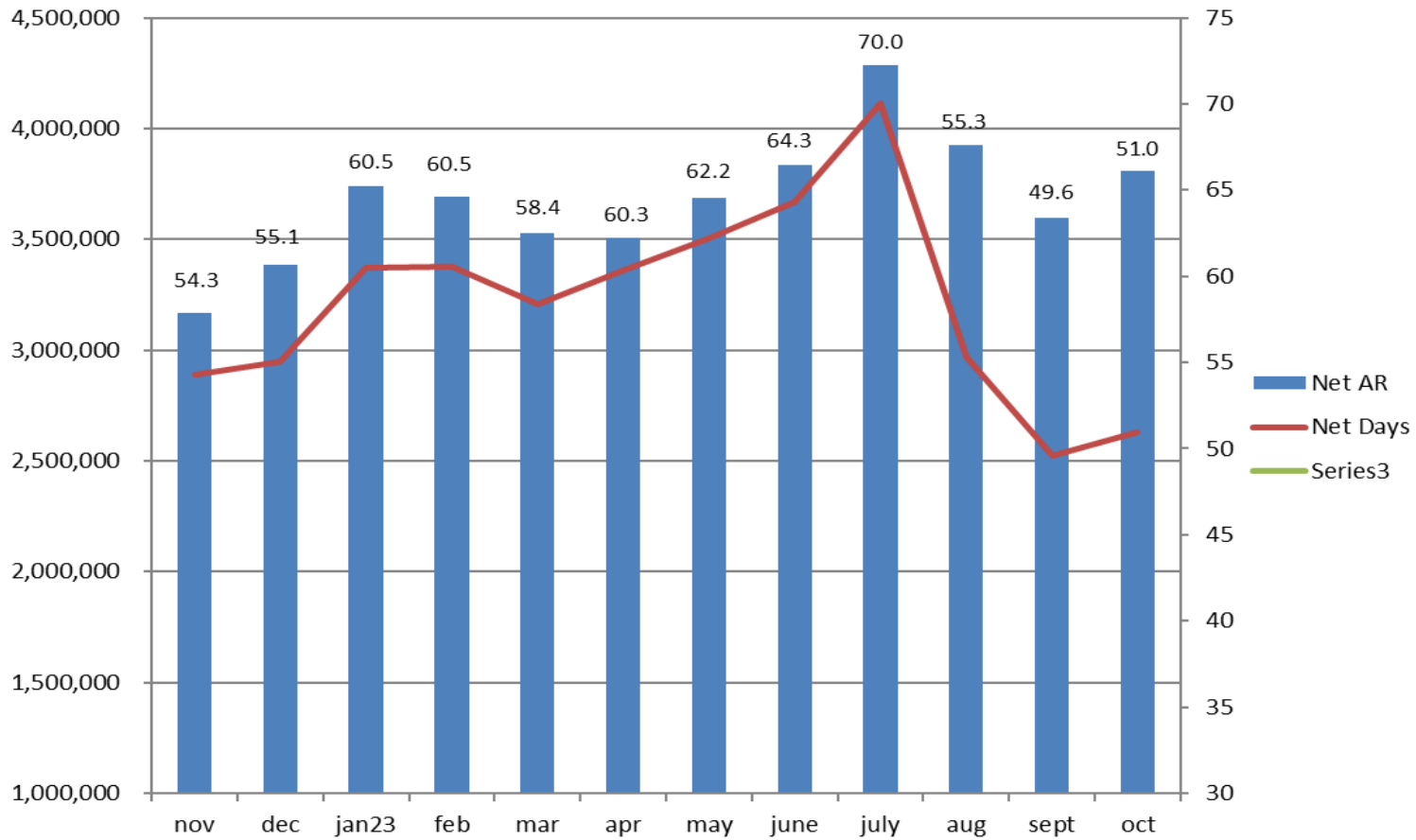
Cascade Medical Center
Balance Sheet
As of October 31, 2023 and December 31, 2022

	Oct 2023	Dec 2022		Oct 2023	Dec 2022
ASSETS			LIABILITIES & FUND BALANCE		
Current Assets					
Cash and Cash Equivalents	1,003,082	879,569	Current Liabilities		
Savings Account	11,769,733	9,042,895	Accounts Payable	307,006	592,145
Patient Account Receivable	6,678,092	6,045,511	Accrued Payroll	902,045	423,350
less: Reserves for Contractual Allowances	(2,871,580)	(2,592,952)	Refunds Payable	1,292	8,112
Inventories and Prepaid Expenses	332,234	330,878	Accrued PTO	915,484	763,093
Taxes Receivable - M&O Levy	(66,709)	11,777	Payroll Taxes & Benefits Payable	(12,049)	(91,262)
- EMS Levy	(47,328)	159,405	Accrued Interest Payable	136,070	27,214
Other Assets	<u>336,120</u>	<u>2,005,510</u>	Current Long Term Debt	739,803	746,195
Total Current Assets	17,133,644	15,882,594	Current OPEB Liability	973,696	861,196
			Short Term Lease	33,406	33,406
Assets Limited as to Use			Settlement Payable	741,000	741,000
Cash and Cash Equivalents					
Funded Depreciation	1,105,560	1,314,457	Total Current Liabilities	<u>4,737,753</u>	<u>4,104,448</u>
CVB Memorial Fund	1,274	1,273			
UTGO Bond Payable Fund	630,006	70,467	Long Term Liabilities		
LTGO Bond Payable Fund	175,986	265,317	Notes Payable	207,493	207,493
Investment Memorial Fund	129,843	124,539	Covid SHIP Funding	-	-
Settlement Account	170,055	163,108	PPP Note Payable	-	-
Paycheck Protection Loan Proceeds	-	-	CARES Act Funds Reserve	-	-
Cash - EMS	<u>769,172</u>	<u>1,160,753</u>	UTGO Bond Payable	5,021,000	5,021,000
	2,981,894	3,099,915	LTGO Bond Payable	4,440,000	4,440,000
Taxes Receivable - Construction Bond Levy	<u>(58,638)</u>	<u>11,494</u>	Deferred Revenue/Bond Premium	84,429	89,106
Total Assets Limited as to Use	2,923,256	3,111,409	Long Term OPEB/Pension Liability	2,969,594	2,969,594
			Long Term ROU Leases	<u>41,852</u>	<u>41,852</u>
Property, Plant and Equipment			Total Long Term Liabilities	12,764,367	12,769,045
Land	522,015	522,015			
Land Improvements	1,392,089	1,392,089	Total Liabilities	17,502,120	16,873,493
Buildings & Improvements	10,502,549	10,502,549			
Fixed Equip - Hospital	8,776,371	8,747,554	Fund Balance - Prior Years	14,074,683	14,074,683
Major Movable Equipment Hospital	7,927,549	7,829,280	Fund Balance - Current Year	(688,295)	-
Construction in Progress	<u>451,933</u>	<u>17,072</u>			
Total Property, Plant and Equipment	29,572,506	29,010,559	Total Fund Balance	<u>13,386,388</u>	<u>14,074,683</u>
Less: Accumulated Depreciation	<u>(20,715,258)</u>	<u>(19,048,438)</u>			
	8,857,248	9,962,121			
ROU Leases					
ROU Leases	106,054	106,054			
Less Accumulated Amortization	<u>(30,796)</u>	<u>(30,796)</u>			
	75,258	75,258			
Other Assets					
Long Term Pension Assets	730,164	730,164			
Deferred OPEB/Pension Costs	864,166	864,166			
Deferred Bond Costs	<u>304,772</u>	<u>322,464</u>			
TOTAL ASSETS	30,888,508	30,948,176	TOTAL LIABILITIES & FUND BALANCE	<u>30,888,508</u>	<u>30,948,176</u>

Cascade Medical 2023 Net Patient Revenue, Actual vs. Budget



Days in Net Accounts Receivable



Cascade Medical
Accounts Receivable Trending Report - 2023

Total Facility	Dec 2020	Dec 2021	Dec 2022	May23	Jun	Jul	Aug	Sept	Oct
0 - 30 days	2,902,699	2,437,008	2,660,733						
31-60 days	546,254	863,160	545,432						
61-90 days	547,840	332,252	349,290						
91-180 days	570,339	991,256	1,129,065						
over 180 days	728,885	1,016,613	1,360,992						
Total Balance	5,296,017	5,640,289	6,045,511	6,465,344	6,726,102	7,518,876	6,886,109	6,306,286	6,678,092
Credit bals as % of AR	5.5%	2.5%	6.8%						
% >90 w/o installs	22.0%	33.6%	41.2%						

Accompanying Notes for the November 2023 Financial Statements

November Financial Statements – Current Month Summary

Gross patient revenue of \$2,945,000 in November was greater than the budgeted amount of \$2,723,000 by \$222,000. The contractual allowance for November of \$444,000 was less than the budgeted amount of \$1,003,000 by \$559,000, this is largely due to the \$581,000 receivable from Medicare for settlement of year- to-date claims through mid-November. The net margin of \$195,000 was higher than the budgeted net margin of (\$142,000) by \$337,000. Our cash receipts totaled \$2,435,000 in November, compared to a budgeted cash receipt total of \$2,329,000.

November Year-To-Date Summary

Our year-to-date net margin of (\$493,000) is \$107,000 greater than the budgeted net margin of (\$600,000). Swing Bed and Ambulance volumes remain below year-to-date budgeted volumes, while CT, Acute, and Rehab Services volumes are higher than budgeted through November. Cash receipts year-to-date totaling \$27,573,000 are well above the budgeted amount of \$23,285,000. The November month end cash balance of \$14,985,000 is ahead of the budgeted cash balance of \$13,530,000 by \$1,455,000.

Specific Revenue and Expense Variances

1. Professional fees are over budget by (\$134,000) in November due to Clinic Practice Share consulting, the Interim Radiology Director expenses, and recruiting expenses for Radiology and Lab Director positions.
2. Salary expense is over budget in November by (\$124,000) due to Acute RN, ED Provider, Radiology, and URQA salary expenses.
3. Supply expenses continue to run over budget (\$66,000) due to pharmacy supply expense for covid vaccines and several high-cost drugs.
4. Dues & Subscriptions are over budget (\$56,000) due to recording of two months IT expenses for our Meditech subscription during the month of November.

Patient Statistics

CT, Acute, and ED volumes were over budgeted volumes for November, while Swing Bed, Radiology and Rehab volumes were lower than budgeted.

Cash Receipts

November cash collections on patient accounts of \$2,196,000 were above budgeted patient account collections of \$1,918,000 by \$278,000. For the year 2023 our cash receipts on patient accounts are \$3,480,000 greater than budgeted cash receipts, much of this due to the increase in per diem rates paid by Medicare because of higher operating expenses in 2022 and 2023.

Balance Sheet

Our Balance Sheet shows a decrease in cash balances in November of \$771,000.

Accounts Receivable

Days in Net Accounts Receivable decreased from 51.0 days in October to 48.8 days in November and Gross Accounts Receivable has decreased by \$455,000 from October.

Contractual Allowances

Our Contractual Allowance for November is 34.8% of Gross Revenues, but a reminder that we have a reduction to the monthly contractual allowance for the \$581,000 that we are receiving from Medicare for the settlement of 2023 claims through November, so this number appears skewed for November. Overall, our Contractual Allowance is 43% of Gross Accounts Receivable.

Final comments

As we head into the final month of 2023, our gross patient revenue is tracking very close to budget and our net margin is slightly ahead of budget, a position we are grateful to be in following the transition to a new EMR in 2022 and the successful achievement of many strategic objectives that have been advanced in 2023.

After filing our Medicare interim cost report in mid-November, we were able to record a Medicare Receivable of \$581,000 in November for settlement of year-to-date claims through mid-November of 2023. The associated cash was received in early December. As a reminder, as our operating expenses increase or decrease over time, the reimbursement we receive from Medicare on our claims adjusts accordingly, but we receive the increase or decrease after a delay in time while our cost report is completed and reviewed by our Medicare intermediary. As our operating expense have increased significantly over both 2022 and 2023, we have seen several large settlements from Medicare during the year that have helped to boost our cash position and adjust our contractual allowance.

As a follow-up to our last financial report at the October board meeting, our GEMT cost report has been completed for 2023 and we will likely book a receivable for this program for 2023. We will not get the final number from the HCA until the second quarter of 2024, just in time to include the receivable in our audit entries.

We are awaiting the results of the revenue cycle assessment that was completed in late November to review our revenue cycle operations so that we can ensure that we have appropriate resources for the work in both HIM and the Business Office, as well as to help us identify resources needed for charge capture work.

Cascade Medical

Net Surplus/(Deficit) - 2023



Cascade Medical Center
Financial Performance Summary
Year-to-Date - November, 2023

000's omitted

YTD Nov

Net Margin

Actual	(493)
Budget	(599)
	<u>106</u>
Better (Worse) than Budget	106

Variance Analysis - favorable vs (unfavorable)

Gross Revenue - SBed (\$827); Lab (\$361); Amb (\$319); CT \$672; Acute \$348; PT \$147	(215)
Contractual Allowances	2,228
Net Patient Revenue	<u>2,013</u>
Other Operating Revenue	651
Total Operating Revenue	<u>2,664</u>

Expenses

Salaries & Benefits	(325)
Prof. Fees - Admin (\$301); Infomatics (\$256); HR (\$107); Radi (\$90); ED Prov (\$79); ED (\$48)	(1,047)
Supplies	(200)
Purchased Services/Repairs - Plant (\$280); IT (\$157); BusOff (\$144); Rad (\$85)	(736)
Other Operating Expenses - Bank Charges (\$84); Admin (\$80); Excise Tax (\$61)	(268)
Total Operating Expenses	<u>(2,575)</u>

Non-Operating Revenues & Expenses 17

Actuals Better/(worse) than Budget 106

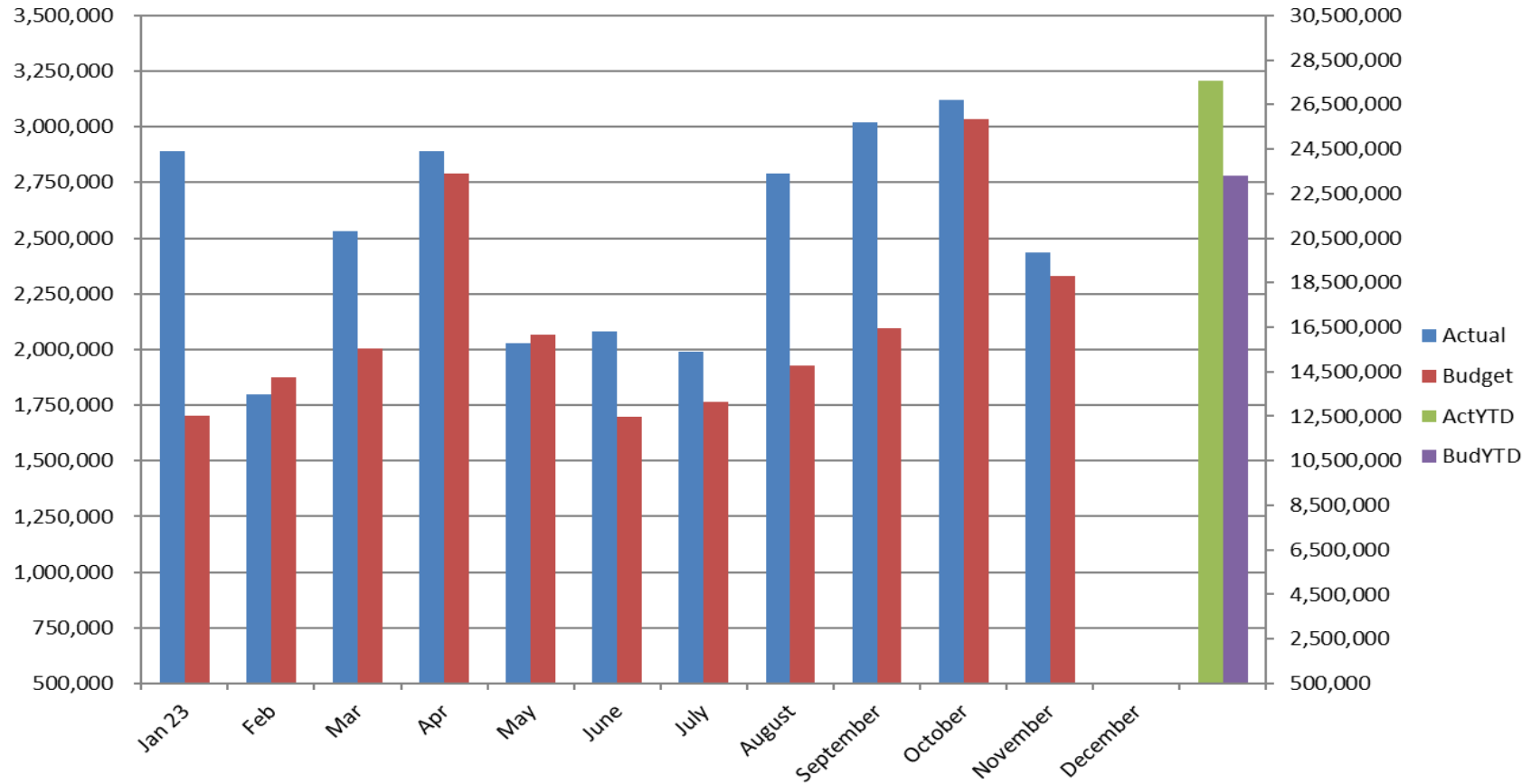
Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending November 30, 2023

	----- Current Period -----			----- Year-to-Date -----			
	Actual	Budget	Variance	Actual	Budget	Variance	Prior YTD
Operating revenues							
Net Patient Revenue	2,501,327	1,720,092	781,235	22,075,062	20,062,549	2,012,513	18,085,867
Grants, Contribs, Other Op Revenue	70,914	31,665	39,249	1,281,567	630,913	650,654	945,199
Tax Levies, unrestricted	<u>149,665</u>	<u>149,665</u>	<u>-</u>	<u>1,646,315</u>	<u>1,646,315</u>	<u>-</u>	<u>1,592,668</u>
Total Operating Revenue	2,721,906	1,901,422	820,484	25,002,943	22,339,777	2,663,166	20,623,734
Operating expenses							
Salaries & Benefits	1,626,271	1,467,646	(158,625)	16,560,500	16,235,922	(324,578)	15,097,795
Professional fees	222,306	88,083	(134,223)	2,089,875	1,044,041	(1,045,834)	875,704
Supplies	209,894	143,990	(65,904)	1,939,415	1,739,076	(200,339)	1,638,860
Purchased services	144,173	95,054	(49,119)	1,935,021	1,198,583	(736,438)	1,945,701
Depreciation	167,755	171,945	4,190	1,842,008	1,875,483	33,475	1,742,211
Other Operating Expenses	<u>239,275</u>	<u>156,448</u>	<u>(82,827)</u>	<u>2,020,688</u>	<u>1,719,807</u>	<u>(300,881)</u>	<u>1,635,404</u>
Total operating expenses	2,609,673	2,123,166	(486,507)	26,387,507	23,812,912	(2,574,595)	22,935,675
Operating gain / (loss)	112,232	(221,744)	333,976	(1,384,563)	(1,473,135)	88,572	(2,311,941)
Nonoperating revenues (expenses)							
Tax Levies, restricted	108,294	108,294	-	1,191,234	1,191,234	-	1,111,176
Interest expense on bonds	(27,214)	(27,214)	-	(299,354)	(299,354)	(0)	(318,540)
Other Non-Operating rev (exp)	<u>1,538</u>	<u>(1,673)</u>	<u>3,211</u>	<u>(761)</u>	<u>(18,403)</u>	<u>17,642</u>	<u>(15,181)</u>
Total nonoperating rev (exp), net	82,618	79,407	3,211	891,118	873,477	17,641	777,455
Net Income	194,851	(142,337)	337,188	(493,445)	(599,658)	106,213	(1,534,486)

Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending November 30, 2023

	----- Current Period -----			----- Year-to-Date -----			
	Actual	Budget	Variance	Actual	Budget	Variance	Prior YTD
Operating revenues							
Gross Patient Revenue	2,945,129	2,722,832	222,297	32,693,671	32,909,077	(215,407)	28,182,976
less:							
Contractual Allowances	296,873	869,321	572,448	8,997,517	11,233,983	2,236,466	8,888,795
Reserve for Bad Debts	104,546	95,299	(9,247)	1,153,448	1,151,818	(1,630)	895,272
Reserve for Financial Assistance	42,383	38,120	(4,263)	467,644	460,727	(6,917)	313,043
Total Deductions from Revenue	443,802	1,002,740	558,938	10,618,609	12,846,528	2,227,919	10,097,110
Net Patient Revenue	2,501,327	1,720,092	781,235	22,075,062	20,062,549	2,012,513	18,085,867
Grants, Contributions	-	2,100	(2,100)	235,809	221,698	14,111	479,125
Other Operating Revenue	70,914	29,565	41,349	1,045,758	409,215	636,543	466,074
Tax Levies, unrestricted	149,665	149,665	-	1,646,315	1,646,315	-	1,592,668
Total Operating Revenue	2,721,906	1,901,422	820,484	25,002,943	22,339,777	2,663,166	20,623,734
Operating expenses							
Salaries and wages	1,327,564	1,203,458	(124,106)	13,528,776	13,226,851	(301,925)	12,366,331
Employee benefits	298,707	264,188	(34,519)	3,031,724	3,009,071	(22,653)	2,731,464
Professional fees	222,306	88,083	(134,223)	2,089,875	1,044,041	(1,045,834)	875,704
Supplies	209,894	143,990	(65,904)	1,939,415	1,739,076	(200,339)	1,638,860
Utilities	16,147	26,616	10,469	246,799	258,376	11,577	248,292
Repairs and maintenance	17,288	15,473	(1,815)	466,826	223,453	(243,373)	249,580
Purchased services	126,884	79,581	(47,303)	1,468,194	975,130	(493,064)	1,696,121
Continuing medical education	2,971	1,417	(1,554)	13,412	15,583	2,171	10,911
Other expenses	10,174	2,736	(20,380)	133,421	67,033	(66,388)	91,148
Dues and subscriptions	125,037	69,094	(55,943)	758,671	705,036	(53,635)	219,113
Travel / training / meetings	24,027	2,898	(21,129)	200,931	81,323	(119,608)	105,526
Leases and rentals	17,198	14,662	(2,536)	189,483	155,095	(34,388)	137,335
Depreciation	167,755	171,945	4,190	1,842,008	1,875,483	33,475	1,742,211
Licenses and taxes	20,798	18,584	(2,214)	240,424	211,925	(28,499)	579,644
Insurance	21,598	19,074	(2,524)	222,962	210,399	(12,563)	224,480
Interest	1,326	1,367	41	14,585	15,037	452	18,956
Total operating expenses	2,609,673	2,123,166	(499,449)	26,387,507	23,812,912	(2,574,595)	22,935,675
Operating gain / (loss)	112,232	(221,744)	333,976	(1,384,563)	(1,473,135)	88,572	(2,311,941)
Nonoperating revenues (expenses)							
Tax Levies, restricted	108,294	108,294	-	1,191,234	1,191,234	-	1,111,176
Interest expense on bond financing	(27,214)	(27,214)	-	(299,354)	(299,354)	(0)	(318,540)
Gain (loss) on disposal of equipment	500	-	500	4,500	-	4,500	-
Investment income	2,808	96	2,712	14,201	1,056	13,145	4,281
Net of bond premium/amortization	(1,769)	(1,769)	(0)	(19,462)	(19,459)	(3)	(19,462)
CARES Funds	-	-	-	-	-	-	-
PPP Loan Proceeds	-	-	-	-	-	-	-
Total nonoperating revenues (expenses), net	82,618	79,407	3,211	891,118	873,477	17,641	777,455
Net Income	194,851	(142,337)	337,188	(493,445)	(599,658)	106,213	(1,534,486)

Cascade Medical 2023 Cash Receipts



Cascade Medical
Statistics Summary - 2023

	YTD 2022						2023 Act	2023 Bud	Act/Bud	2023 Act	2023 Act	2023 Bud	2023 Bud	Act/Bud
	avg/mo	jul 23	aug	sep	oct	nov	mo	mo	% var	YTD Tot	avg/mo	YTD Tot	avg/mo	% var
Acute Care	16	18	15	36	20	16	16	12	31.0%	233	21	209	19	11.6%
Swing Bed	84	61	98	67	61	57	57	107	-46.7%	757	69	1,035	94	-26.9%
Laboratory tests	2,755	3,080	3,659	3,100	3,344	3,259	3,259	3,062	6.4%	32,854	2,987	32,782	2,980	0.2%
Radiology exams	270	319	373	298	343	259	259	284	-8.8%	3,456	314	3,473	316	-0.5%
CT scans	101	157	154	149	162	161	161	100	61.0%	1,434	130	1,229	112	16.7%
ED visits	332	467	416	346	342	280	280	250	12.0%	3,701	336	3,609	328	2.6%
Ambulance runs	70	83	81	69	53	70	70	66	6.1%	760	69	820	75	-7.3%
Clinic visits	1,000	1,087	1,320	1,178	1,224	1,177	1,177	1,146	2.7%	12,623	1,148	12,866	1,170	-1.9%
Rehab procedures	2,011	2,282	2,417	2,310	2,392	1,978	1,978	2,151	-8.1%	25,067	2,279	23,752	2,159	5.5%

Patient Statistics

	2022	2 0 2 3												2023
	YTD Mo Avg	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Mo Avg
Admits														
Acute Care	2.9	5	1	5	7	6	7	5	6	11	4	6		5.7
Short Stay	1.6	-	4	5	3	4	3	5	5	8	5	3		4.1
Swing Bed	5.3	5	4	3	5	6	6	5	9	3	3	3		4.7
Respite Care	0.6	2	1	-	1	1	1	-	-	-	1	-		0.6
Total Admits	10.5	12	10	13	16	17	17	15	20	22	13	12		15.2
Patient Days														
Acute Care	11.8	26	4	15	29	25	26	18	17	36	20	16		21.1
Short Stay	2.3	1.2	5.1	4.5	4.5	4.6	5.9	5.2	6.4	9.8	6.1	4.8		5.3
Swing Bed	83.0	75	98	49	61	59	66	61	98	67	61	57		68.4
Respite Care	9.4	13	22	-	5	20	2	11	-	-				8.1
Total Patient Days	106.5	115.2	129.1	68.5	99.5	108.6	99.9	95.2	121.4	112.8	87.1	77.8		101.4
Average Length of Stay	10.2	9.6	12.9	5.3	6.2	6.4	5.9	6.3	6.1	5.1	6.7	6.5		7.0
Average Patients per Day	3.5	3.7	4.5	2.2	3.3	3.5	3.3	3.1	3.9	3.8	2.8	2.6		3.3
Worked FTEs	-													#DIV/0!
FTEs (W/ Non-Working Pay*)	-													#DIV/0!
Laboratory (tests)	2,755	2,875	2,395	2,285	3,001	3,110	2,746	3,080	3,659	3,100	3,344	3,259		2,987
Radiology (tests)	235	253	245	231	254	292	272	267	312	251	254	219		259
Mammography (tests)	27	35	28	42	32	49	35	40	38	35	63	30		39
Cardiac Diagnostics	76	84	74	79	102	114	70	91	65	119	144	78		93
CT (Scans)	101	112	82	115	89	125	128	157	154	149	162	161		130
DXA (Scans)	8	17	7	28	20	15	9	12	23	12	26	10		16
PT (services billed)	1,558	1,778	1,645	1,764	1,686	1,735	1,960	1,908	2,046	1,988	2,029	1,658		1,836
ER (visits/procedures)	333	324	253	244	283	371	375	467	416	346	342	280		336
Ambulance (runs)	70	88	61	57	54	69	75	83	81	69	53	70		69
Clinic (visits)	984	1,051	976	1,197	1,091	1,167	1,139	1,087	1,320	1,178	1,224	1,177		1,146
Occupational Therapy	411	516	446	364	469	445	521	299	305	274	309	279		384
Speech Therapy	42	69	66	41	72	52	59	75	66	48	54	41		58
Endoscopy Procedures	11	9	22	20	13	27	12	19	24	20	21	18		19
REVENUE COMPARISON														
	2022	2 0 2 3												2023
	YTD Mo Avg	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Mo Avg
Acute Care	\$ 28,937	\$ 122,267	\$ (28,105)	\$ 44,978	\$ 104,755	\$ 25,923	\$ 120,085	\$ 345	\$ 90,000	\$ 179,431	\$ 36,000	\$ 63,000	\$	68,971
Short Stay	7,070	3,846	15,659	14,765	13,764	13,795	18,260	15,897	19,590	30,479	18,386	14,284		16,248
Respite Care	4,100	5,785	14,960	-	445	9,180	6,600	7,150	-	-	1,650	-		4,161
Swing Bed	192,388	144,900	272,895	118,335	113,505	176,295	108,675	198,030	205,275	94,185	181,125	125,580		158,073
Central Supply	25,443	18,694	13,789	15,385	20,622	26,042	27,275	23,260	34,301	43,723	25,699	45,895		26,790
Laboratory	331,191	323,582	273,385	356,070	356,554	343,528	297,314	339,080	410,126	359,447	398,831	371,627		348,140
Cardiac Diagnostics	20,016	24,824	23,326	25,498	33,963	38,007	26,770	26,196	32,558	25,891	31,900	28,118		28,823
CT	325,074	382,550	289,072	376,137	340,517	414,505	427,780	556,372	500,946	517,785	465,395	585,426		441,499
Radiology	110,718	126,184	121,002	126,516	141,478	148,047	138,459	128,102	164,226	130,145	133,175	103,374		132,792
Mammography	15,056	17,620	18,493	25,513	20,365	26,363	21,660	18,493	24,762	21,783	36,123	19,356		22,776
Pharmacy	115,199	132,753	87,704	193,768	150,174	157,323	90,176	121,354	253,326	128,447	149,483	84,440		140,813
Respiratory Therapy	74	-	-	-	-	-	-	-	-	-	-	-		-
Physical Therapy	158,593	179,529	180,871	178,606	186,602	187,312	210,686	210,456	226,039	191,336	241,109	174,510		197,005
Emergency Room	657,784	595,285	566,371	592,177	573,591	705,793	824,147	761,154	1,257,262	628,619	789,014	665,145		723,505
Ambulance	223,228	164,881	244,598	225,217	178,209	239,989	306,725	215,014	342,986	221,148	233,654	221,711		235,830
Clinic	247,761	206,005	249,653	282,355	310,787	259,199	333,152	301,340	322,022	307,311	377,688	345,121		299,512
Occupational Therapy	48,012	52,920	59,886	44,284	52,754	54,713	62,186	37,947	34,393	30,089	37,770	32,674		45,420
Outpatient Diagnostic Svcs	34,657	14,952	44,461	62,002	60,911	56,994	58,978	75,290	56,700	67,703	81,416	48,072		57,043
Speech/Contracted Svcs	13,653	20,019	25,402	13,392	20,241	21,366	20,863	23,305	23,211	14,983	19,546	12,099		19,493
Dietary/Contracted Svcs	3,136	5,366	3,407	8,471	5,469	3,974	5,841	5,701	7,216	2,795	4,909	4,700		5,259
Total Patient Revenue	\$ 2,562,089	\$ 2,541,962	\$ 2,476,829	\$ 2,703,469	\$ 2,684,706	\$ 2,908,348	\$ 3,105,632	\$ 3,064,486	\$ 4,004,939	\$ 2,995,296	\$ 3,262,873	\$ 2,945,129		\$ 2,972,152

Increase (Decrease) in Cash and Cash Equivalents
 Cascade Medical Center
 For the Month Ending November 30, 2023

	<u>Nov-23</u>	<u>2023 YTD</u>	<u>2022 YTD</u>
<i>Cash flows from operating activities</i>			
Receipts from and on behalf of patients	\$ 2,195,947	\$ 23,070,545	\$ 19,150,027
Other receipts	\$ 7,835	\$ 503,254	\$ 396,479
Payments to & on behalf of employees	\$ (1,926,477)	\$ (14,411,303)	\$ (13,382,683)
Payments to suppliers and contractors	\$ (1,190,478)	\$ (10,264,599)	\$ (8,174,426)
Net cash gained / (used) in operating activities	\$ (913,174)	\$ (1,102,103)	\$ (2,010,603)
<i>Cash flows from noncapital financing activities</i>			
Taxation for maintenance and operations, EMS	\$ 137,461	\$ 2,456,932	\$ 2,401,617
Noncapital grants and contributions	\$ -	\$ 299,928	\$ 261,399
Net cash provided by noncapital financing activities	\$ 137,461	\$ 2,756,860	\$ 2,663,016
<i>Cash flows from capital and related financing activities</i>			
Taxation for bond principal and interest	\$ 39,701	\$ 673,743	\$ 632,117
Purchase of capital assets	\$ (46,122)	\$ (180,641)	\$ (248,510)
Payments toward construction in progress	\$ (42,429)	\$ (487,435)	\$ (175,979)
Proceeds from disposal of capital assets	\$ 500	\$ 4,500	\$ -
Proceeds from long-term debt	\$ -	\$ -	\$ -
Principle & Interest paid on long-term debt	\$ -	\$ (163,284)	\$ (173,749)
Bond maintenance & issuance costs	\$ -	\$ (550)	\$ (470)
Capital grants and contributions	\$ -	\$ 20,486	\$ 174,766
Net cash provided by capital and related financing activities	\$ (48,350)	\$ (133,181)	\$ 208,174
<i>Cash flows from investing activities</i>			
Investment Income	\$ 53,550	\$ 543,741	\$ 114,848
Net increase (decrease) in cash and cash equivalents	\$ (770,513)	\$ 2,065,317	\$ 975,435
Cash and Cash equivalents, beginning of period	\$ 15,755,035	\$ 12,919,205	\$ 12,895,031
Cash and cash equivalents, end of period	\$ 14,984,523	\$ 14,984,523	\$ 13,870,466

Forecasted Statement of Cash Flows
Cascade Medical Center
For the year ending December 31, 2023

		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Actual</u>		<u>Forecast</u>		<u>Forecast</u>		<u>Actual/Forecast</u>		<u>Budget</u>
		<u>1st Qtr</u>		<u>2nd Qtr</u>		<u>3rd Qtr</u>		<u>October</u>		<u>November</u>		<u>December</u>		<u>4th Qtr</u>		<u>Year End 2023</u>		<u>2023</u>
Cash balance, beginning of period	\$	12,919,205	\$	14,269,736	\$	13,845,914	\$	15,057,931	\$	15,755,036	\$	14,984,523	\$	15,057,931	\$	12,919,205	\$	12,919,205
Cash available for operating needs	\$	12,707,225	\$	13,935,775	\$	13,056,281	\$	14,219,135	\$	14,679,884	\$	13,869,670	\$	14,219,135	\$	12,707,225		12,707,225
Cash restricted to debt service, other restricted funds	\$	211,980	\$	333,961	\$	789,633	\$	838,796	\$	1,075,151	\$	1,114,853	\$	838,796	\$	211,980		211,980
<i>Cash flows from operating activities</i>																		
Receipts from and on behalf of patients	\$	6,595,932	\$	5,165,892	\$	7,238,010	\$	1,874,764	\$	2,195,947	\$	1,731,697	\$	5,802,408	\$	24,802,242	\$	21,346,379
Grant receipts	\$	35,993	\$	3,654	\$	183,203	\$	77,077	\$	-	\$	-	\$	77,077	\$	299,928	\$	133,798
Other receipts	\$	168,890	\$	212,303	\$	107,657	\$	10,568	\$	8,335	\$	46,671	\$	65,574	\$	554,424	\$	403,985
Payments to or on behalf of employees	\$	(3,442,158)	\$	(4,128,902)	\$	(3,614,134)	\$	(1,299,632)	\$	(1,926,477)	\$	(1,156,294)	\$	(4,382,403)	\$	(15,567,597)	\$	(16,977,604)
Payments to suppliers and contractors	\$	(2,413,564)	\$	(2,850,614)	\$	(2,915,132)	\$	(894,810)	\$	(1,190,478)	\$	(796,134)	\$	(2,881,422)	\$	(11,060,733)	\$	(6,239,189)
Net cash provided by operating activities	\$	945,094	\$	(1,597,668)	\$	999,604	\$	(232,031)	\$	(912,674)	\$	(174,061)	\$	(1,318,767)	\$	(971,736)	\$	(1,332,631)
<i>Cash flows from noncapital financing activities</i>																		
Unencumbered M & O taxation	\$	-	\$	-	\$	-	\$	218,091	\$	36,221	\$	6,487	\$	260,798	\$	260,798	\$	243,957
Taxation for Emergency Medical Services	\$	169,499	\$	851,016	\$	62,351	\$	625,552	\$	101,240	\$	17,795	\$	744,587	\$	1,827,453	\$	1,795,981
Investment Income	\$	126,178	\$	149,242	\$	156,278	\$	58,492	\$	53,550	\$	45,360	\$	157,402	\$	589,100	\$	44,952
Donations	\$	-	\$	-	\$	-	\$	20,486	\$	-	\$	-	\$	20,486	\$	20,486	\$	90,000
Net cash provided by noncapital financing activities	\$	295,678	\$	1,000,258	\$	218,629	\$	922,621	\$	191,011	\$	69,642	\$	1,183,273	\$	2,697,838	\$	2,174,890
Proceeds from Long Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less Funds Expended for Capital Purchases	\$	(12,222)	\$	(282,084)	\$	(55,379)	\$	(229,840)	\$	(88,551)	\$	-	\$	(318,391)	\$	(668,076)	\$	(554,448)
Increase/(decrease) in cash available for operations	\$	1,228,550	\$	(879,494)	\$	1,162,854	\$	460,749	\$	(810,214)	\$	(104,419)	\$	(453,884)	\$	1,058,026	\$	287,811
Cash available for operating needs	\$	13,935,775	\$	13,056,281	\$	14,219,135	\$	14,679,884	\$	13,869,670	\$	13,765,251	\$	13,765,251	\$	13,765,251	\$	12,995,036
Taxation for bond prin & int (incl encumbrd M&O)	\$	121,981	\$	618,955	\$	49,713	\$	236,356	\$	39,701	\$	6,907	\$	282,964	\$	1,073,614	\$	1,055,568
Principle & Interest paid on long-term debt			\$	(163,284)	\$	(550)			\$	-	\$	(853,749)	\$	(853,749)	\$	(1,017,583)	\$	(1,065,568)
Restricted grants and contributions	\$	-	\$	-	\$	-			\$	-			\$	-	\$	-		
Increase/(decrease) in restricted cash	\$	121,981	\$	455,671	\$	49,163	\$	236,356	\$	39,701	\$	(846,842)	\$	(570,785)	\$	56,031	\$	(10,000)
Cash restricted to debt service, other restricted funds	\$	333,961	\$	789,633	\$	838,796	\$	1,075,151	\$	1,114,853	\$	268,010	\$	268,010	\$	268,010	\$	201,980
Cash balance, end of period	\$	14,269,736	\$	13,845,914	\$	15,057,931	\$	15,755,036	\$	14,984,523	\$	14,033,261	\$	14,033,261	\$	14,033,261	\$	13,197,016

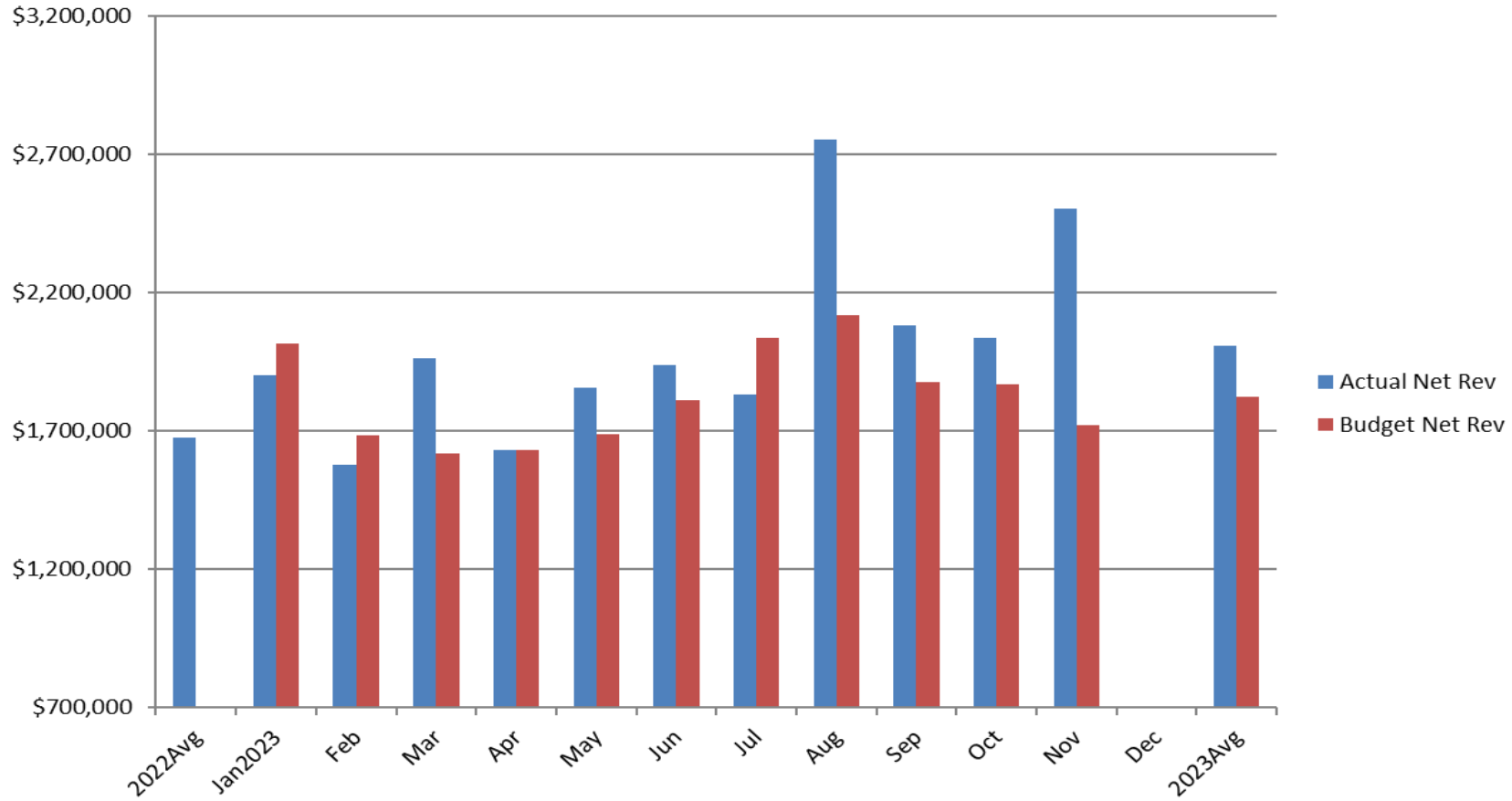
CASCADE MEDICAL CENTER
EMERGENCY MEDICAL SERVICES - NOVEMBER, 2023

REVENUE	EMERGENCY ROOM		AMBULANCE		COMBINED EMERGENCY MEDICAL SERVICES		
	11/30/23	11/30/23 YTD	11/30/23	11/30/23 YTD	11/30/23	11/30/23 YTD	11/30/2022 YTD
PATIENT REVENUE	665,145	7,958,569	221,711	2,594,131	\$886,856	\$10,552,699	\$9,691,579
DEDUCTIONS FROM REVENUE CONTRACTUAL ALLOWANCE, BAD DEBT & CHARITY CARE	\$386,981	\$4,630,295	\$145,309	\$1,700,193	\$532,290	\$6,330,488	\$5,318,907
NET PATIENT REVENUE	\$278,164	\$3,328,273	\$76,401	\$893,937	\$354,565	\$4,222,212	\$4,372,672
OTHER OPERATING REVENUE	\$0	\$0	-	-	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$278,164	\$3,328,273	\$76,401	\$893,937	\$354,565	\$4,222,212	\$4,372,672
OPERATING EXPENSES							
SALARIES AND WAGES	186,687	1,791,921	112,932	1,191,925	\$299,619	\$2,983,845	\$2,950,959
EMPLOYEE BENEFITS	19,053	249,113	29,852	295,305	\$48,905	\$544,419	\$500,687
PROFESSIONAL FEES	25,514	301,147	-	2,236	\$25,514	\$303,383	\$98,077
SUPPLIES	9,771	83,008	11,436	84,002	\$21,208	\$167,010	\$195,869
FUEL	-	-	1,779	22,617	\$1,779	\$22,617	\$25,442
REPAIRS AND MAINT.	-	-	31	45,767	\$31	\$45,767	\$60,301
PURCHASED SERVICES	3,171	36,804	14,324	164,737	\$17,495	\$201,541	\$201,014
CONTINUING MEDICAL EDUCATION	-	1,494	-	15,584	\$0	\$17,078	\$33,463
DUES	1,094	13,589	450	13,630	\$1,544	\$27,219	\$27,466
OTHER EXPENSES	210	2,053	1,131	21,070	\$1,341	\$23,123	\$13,464
LEASES / RENTALS	219	3,214	2,100	29,900	\$2,319	\$33,114	\$27,946
DEPRECIATION	4,522	49,739	17,920	197,123	\$22,442	\$246,863	\$89,090
TAXES AND LICENSES	-	1,338	-	114	\$0	\$1,451	\$2,453
INSURANCE	1,113	12,248	4,238	46,620	\$5,352	\$58,868	\$44,984
OVERHEAD COSTS	216,971	2,188,668	102,726	1,036,237	\$319,697	\$3,224,905	\$2,201,181
TOTAL OPERATING EXPENSES	\$468,326	\$4,734,335	\$298,919	\$3,166,867	\$767,245	\$7,901,201	\$6,472,394
MARGIN ON OPERATIONS	(\$190,163)	(\$1,406,063)	(\$222,517)	(\$2,272,930)	(\$412,680)	(\$3,678,989)	(\$2,099,722)
TAX REVENUE					\$149,665	\$1,646,315	\$1,592,668
NET MARGIN WITH TAX REVENUE					(\$263,015)	(\$2,032,674)	(\$507,054)
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2023	280	3,701	70	760			
Total Ambulance Runs (includes unbillable runs)			94	1,092			
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2022	330	3,663	59	767			
Total Ambulance Runs (includes unbillable runs)			86	1,151			

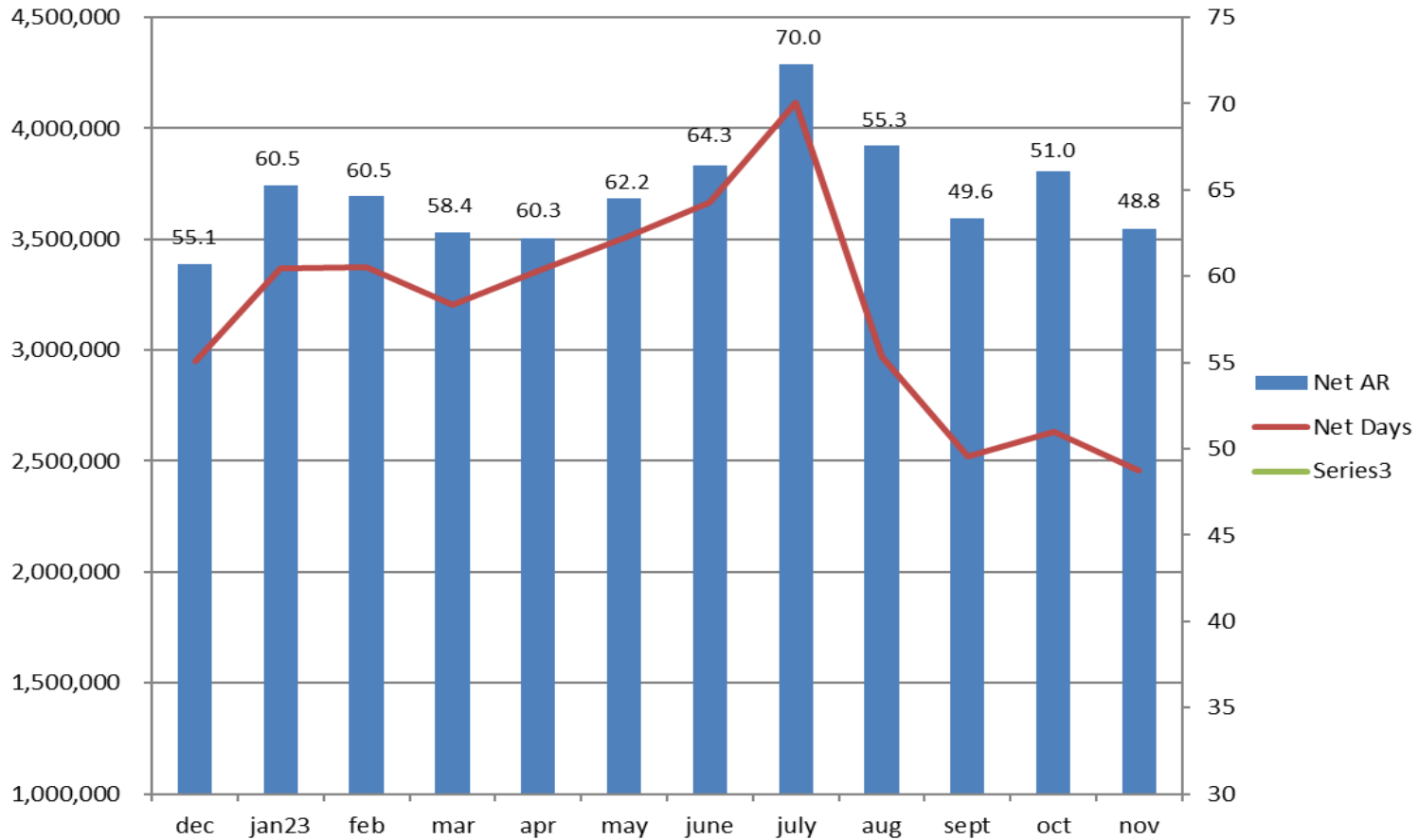
Cascade Medical Center
Balance Sheet
As of November 30, 2023 and December 31, 2022

	Nov 2023	Dec 2022		Nov 2023	Dec 2022
ASSETS			LIABILITIES & FUND BALANCE		
Current Assets					
Cash and Cash Equivalents	1,643,601	879,569	Current Liabilities		
Savings Account	10,837,699	9,042,895	Accounts Payable	166,630	592,145
Patient Account Receivable	6,222,600	6,045,511	Accrued Payroll	1,001,491	423,350
less: Reserves for Contractual Allowances	(2,675,718)	(2,592,952)	Refunds Payable	1,285	8,112
Inventories and Prepaid Expenses	330,055	330,878	Accrued PTO	914,391	763,093
Taxes Receivable - M&O Levy	(49,756)	11,777	Payroll Taxes & Benefits Payable	19,849	(91,262)
- EMS Levy	1,097	159,405	Accrued Interest Payable	163,284	27,214
Other Assets	<u>982,264</u>	<u>2,005,510</u>	Current Long Term Debt	739,164	746,195
Total Current Assets	17,291,842	15,882,594	Current OPEB Liability	984,946	861,196
			Short Term Lease	33,406	33,406
Assets Limited as to Use			Settlement Payable	741,000	741,000
Cash and Cash Equivalents					
Funded Depreciation	959,810	1,314,457	Total Current Liabilities	<u>4,765,444</u>	<u>4,104,448</u>
CVB Memorial Fund	1,274	1,273			
UTGO Bond Payable Fund	669,707	70,467	Long Term Liabilities		
LTGO Bond Payable Fund	305,986	265,317	Notes Payable	207,493	207,493
Investment Memorial Fund	130,420	124,539	Covid SHIP Funding	-	-
Settlement Account	170,811	163,108	PPP Note Payable	-	-
Paycheck Protection Loan Proceeds	-	-	CARES Act Funds Reserve	-	-
Cash - EMS	<u>870,411</u>	<u>1,160,753</u>	UTGO Bond Payable	5,021,000	5,021,000
	3,108,420	3,099,915	LTGO Bond Payable	4,440,000	4,440,000
Taxes Receivable - Construction Bond Levy	<u>(40,315)</u>	<u>11,494</u>	Deferred Revenue/Bond Premium	83,961	89,106
Total Assets Limited as to Use	3,068,105	3,111,409	Long Term OPEB/Pension Liability	2,969,594	2,969,594
			Long Term ROU Leases	<u>41,852</u>	<u>41,852</u>
Property, Plant and Equipment			Total Long Term Liabilities	12,763,899	12,769,045
Land	522,015	522,015			
Land Improvements	1,520,482	1,392,089	Total Liabilities	17,529,343	16,873,493
Buildings & Improvements	10,502,549	10,502,549			
Fixed Equip - Hospital	8,776,371	8,747,554	Fund Balance - Prior Years	14,074,683	14,074,683
Major Movable Equipment Hospital	7,945,434	7,829,280	Fund Balance - Current Year	(493,445)	-
Construction in Progress	<u>394,206</u>	<u>17,072</u>			
Total Property, Plant and Equipment	29,661,057	29,010,559	Total Fund Balance	<u>13,581,238</u>	<u>14,074,683</u>
Less: Accumulated Depreciation	<u>(20,883,013)</u>	<u>(19,048,438)</u>			
	8,778,044	9,962,121			
ROU Leases					
ROU Leases	106,054	106,054			
Less Accumulated Amortization	<u>(30,796)</u>	<u>(30,796)</u>			
	75,258	75,258			
Other Assets					
Long Term Pension Assets	730,164	730,164			
Deferred OPEB/Pension Costs	864,166	864,166			
Deferred Bond Costs	<u>303,002</u>	<u>322,464</u>			
TOTAL ASSETS	31,110,582	30,948,176	TOTAL LIABILITIES & FUND BALANCE	<u>31,110,582</u>	<u>30,948,176</u>

Cascade Medical 2023 Net Patient Revenue, Actual vs. Budget



Days in Net Accounts Receivable



Cascade Medical
Accounts Receivable Trending Report - 2023

Total Facility	Dec 2020	Dec 2021	Dec 2022	Jun 23	Jul	Aug	Sept	Oct	Nov
0 - 30 days	2,902,699	2,437,008	2,660,733						
31-60 days	546,254	863,160	545,432						
61-90 days	547,840	332,252	349,290						
91-180 days	570,339	991,256	1,129,065						
over 180 days	728,885	1,016,613	1,360,992						
Total Balance	5,296,017	5,640,289	6,045,511	6,726,102	7,518,876	6,886,109	6,306,286	6,678,092	6,222,600
Credit bals as % of AR	5.5%	2.5%	6.8%						
% >90 w/o installs	22.0%	33.6%	41.2%						