



Public Hospital District No.1: Board of Commissioners Meeting Agenda
Wednesday December 18, 2024 | 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	Bruce Williams
II.	Pledge of Allegiance			5:30	Bruce Williams
III.	Consent Agenda			5:30	Bruce Williams
	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 20, 2024 Board Meeting Minutes • Finance Committee Charter • Policy: Identify Theft Red Flag • Policy: Reporting Improper Government Action • Policy: Organizational Integrity Compliance Committee Structure and Purpose • Governance Committee Charter 				
	Previous Month's Warrants Issued:	10125126 – 10125356	11/15/2024 – 12/06/2024	\$	545,234.65
	Accounts Payable EFT Transactions:	20240165 – 20240177	11/15/2024 – 12/06/2024	\$	552,001.51
	Payroll EFT Transactions:	23534 – 23946	11/15/2024 – 12/13/2024	\$	973,285.11
	<ul style="list-style-type: none"> • Bad Debt: November 2024 				
IV.	Community Input			5:35	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.				
V.	Committee Members for Advocating Levy Disapproval			5:40	Commissioners
VI.	CM Values			5:45	Diane Blake
VII.	Public Relations Report			5:50	Clint Strand
VIII.	Foundation Report			5:55	Dana Wilson
IX.	<u>Committee Reports</u>			6:00	
	a.	Community Outreach & Awareness Committee			Shari Campbell
	b.	Quality Oversight Committee			Jessica Kendall
	c.	Finance Committee			Tom Baranouskas
	d.	Governance Committee			Bruce Williams
X.	<u>Discussions & Reports</u>			6:25	
	a.	Meditech Update			Pat Songer
	b.	Proposed 2025 Board Meeting Dates			Commissioners
	c.	EMS Levy Timeline			Commissioners
	<ul style="list-style-type: none"> • What changes (additions or deletions) do you recommend to the outreach plan to best educate our community on the EMS Levy? 				
XI.	<u>Action Items</u>			6:55	Commissioners
	a.	MOTION: Approve Credentialing			
	b.	MOTION: Approve 2025 Organizational Objectives			
	c.	MOTION: Approve 2025 Board Goals			
	d.	MOTION: Approve Dingus, Zarecor, & Associates Engagement Letter			
XII.	November Financial Report			7:00	Marianne Vincent
XIII.	Administrator Report			7:10	Diane Blake
XIV.	Board Action Items			7:30	Commissioners
XV.	Meeting Evaluation/Commissioner Comments			7:35	Commissioners
	Roundtable discussion to evaluate meeting topics and identify opportunities for improvement.				
XVI.	Adjournment			7:45	Bruce Williams

BOARD CALENDAR REMINDERS

January 8, 2025	Medical Staff Meeting	Arleen Blackburn Conference Room	7:00 AM
January 22, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
February 4, 2025	Community Engagement Night	Leavenworth Festhalle	TBD
February 5, 2025	Medical Staff Meeting	Arleen Blackburn Conference Room	7:00 AM
February 18, 2025	Q1 Open Forum	Arleen Blackburn Conference Room	11:30 AM
February 19, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
February 19, 2025	Q1 Open Forum	Arleen Blackburn Conference Room	12:30 PM
February 20, 2025	Q1 Open Forum	Arleen Blackburn Conference Room	5:15 PM
February 21, 2025	Q1 Open Forum	Arleen Blackburn Conference Room	12:00 PM
March 18, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
April 16, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
May 6, 2025	Community Engagement Night	Leavenworth Festhalle	TBD
May 7, 2025	Medical Staff Meeting	Arleen Blackburn Conference Room	7:00 AM
May 13, 2025	Q2 Open Forum	Arleen Blackburn Conference Room	12:30 PM
May 14, 2025	Q2 Open Forum	Arleen Blackburn Conference Room	11:30 AM
May 15, 2025	Q2 Open Forum	Arleen Blackburn Conference Room	5:15 PM
May 15, 2025	Q2 Open Forum	Arleen Blackburn Conference Room	12:00 PM
May 21, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
June 11, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
June 16, 2025	CMF Golf Classic	TBD	TBD
July 16, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
August 6, 2025	Medical Staff Meeting	Arleen Blackburn Conference Room	7:00 AM
August 12, 2025	Q3 Open Forum	Arleen Blackburn Conference Room	12:30 PM
August 13, 2025	Q3 Open Forum	Arleen Blackburn Conference Room	11:30 AM
August 14, 2025	Q3 Open Forum	Arleen Blackburn Conference Room	5:15 PM
August 15, 2025	Q3 Open Forum	Arleen Blackburn Conference Room	12:00 PM
August 20, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
August 21, 2025	Community Block Party	TBD	TBD
September 17, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
October 1, 2025	Medical Staff Meeting	Arleen Blackburn Conference Room	7:00 AM
October 22, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
November 11, 2025	Q4 Open Forum	Arleen Blackburn Conference Room	12:30 PM
November 12, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM
November 12, 2025	Q4 Open Forum	Arleen Blackburn Conference Room	11:30 AM
November 13, 2025	Q4 Open Forum	Arleen Blackburn Conference Room	5:15 PM
November 14, 2025	Q4 Open Forum	Arleen Blackburn Conference Room	12:00 PM
November 18, 2025	Community Engagement Night	Leavenworth Festhalle	TBD
December 10, 2025	CMF Board Meeting	Arleen Blackburn Conference Room	9:00 AM

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 18, 2024

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

- **Consent Agenda** – The charters in the consent agenda were updated by each respective committee, who recommends them for approval. Additionally, the policies in the consent agenda were reviewed by the Finance Committee, who also recommends them for Board approval. 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.
- **Committee Members for Advocating Levy Disapproval** – Washington State regulations now require entities running a ballot proposition to seek interested parties to write con statements (or why the ballot proposition should not be supported). This con statement would be included in the voter pamphlet with the ballot proposition, as education for the voters. Allowing an opportunity at an open public meeting for community volunteers to express interest in writing a con statement is one way of meeting the requirement of seeking this input. This time on the agenda will allow interested community member to step forward and express interest in writing the con statement for the upcoming EMS Levy, if they wish.
- **Committee Reports**
 - Community Outreach & Awareness Committee – Included in your packet is the agenda from the most recent committee meeting, to inform Shari’s report.
 - Quality Oversight Committee (QOC) – Included in your packet is the 2024 committee workplan, to facilitate Jessica’s report on the highlights of the committee’s work for the year.
 - Finance Committee – Included in your packet is an agenda from the most recent meeting as well as the committee’s completed 2024 workplan, to help inform Tom’s report.
 - Governance Committee – Included in your packet is the 2024 committee workplan, to facilitate Bruce’s report on the highlights of the committee’s work for the year.
- **Discussions & Reports**
 - Meditech Update - Included in your packet is a summary report of Meditech work, to inform Pat’s report.
 - Proposed 2025 Board Meeting Dates – Included in your packet is a list of proposed meeting dates, for review and discussion.
 - EMS Levy Timeline – Included in your packet is a proposed timeline of activities we’ll be engaging in as an organization to educate the community on the EMS Levy. Also included is a list of related outreach activities in which commissioners

may wish to participate; during discussion we would like to begin to identify who is able to and would like to attend each proposed outreach event. Additionally, the question marks on this second document indicate those potential outreach events which would benefit from more discussion on whether we should consider or not.

- **Action Items**

- Credentialing – Included in your packet is a document with a list of providers for your consideration for credentialing approval.
 - 2025 Organizational Objectives – Included in your packet to consider for approval are the proposed objectives for 2025, which include, in track changes format, the specific changes made since the discussion at the November board meeting.
 - 2025 Board Goals – Included in your packet is a list of proposed board goals for 2025, for the board to discuss and consider for approval. These goals were developed by the Governance Committee, who recommend them for approval and who also welcome discussion and amendments, if desired.
 - DZA Engagement Letter – The Finance Committee recommends continuing to work with Dingus, Zarecor & Associates (DZA) to perform CM’s 2024 audit, cost report and other work. Because DZA works under the purview of the board specific to the audit, approving the engagement of the audit firm is an action performed annually by the board.
- **November Financial Report** – Included in your packet are the financials for November 2024.

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.
- Below are proposed dates and times from which to choose for the next Board Quality Rounding. The intent is that attendees and a final date and time will be decided during the Board Action Items section of this meeting. This list of proposed dates is included to simplify the work of scheduling; please come prepared to know which dates may work for you.
 - Thursday, January 23: A two-hour block between 1:00 – 4:00 PM
 - Thursday, January 30: A two-hour block between 1:00 – 4:00 PM
 - Wednesday, February 12: 2:00 – 4:00 PM
 - Wednesday, February 19: 2:00 – 4:00 PM

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 - Wednesday, February 12: 2:00 – 4:00 PM
 - Wednesday, February 19: 2:00 – 4:00 PM



Minutes of the Board of Commissioners Meeting

Chelan County Public Hospital District No. 1

Arleen Blackburn Conference Room & Video Conference Connection

November 20, 2024

Present: Bruce Williams, President; Tom Baranouskas, Vice President; Shari Campbell, Commissioner; Jessica Kendall, Commissioner; Gustavo Montoya, Commissioner; Diane Blake, Chief Executive Officer; Pat Songer; Chief Operating Officer/Chief of EMS; Marianne Vincent, Chief Financial Officer; Melissa Grimm, Chief Human Resources Officer; Megan Baker, Executive Assistant; Clint Strand, Director of Public Relations

Guests: Natasha Piestrup, Director of Nursing; Joe Aponik, Rehab Services Director; Julie French, CM Foundation; Bill Mannewitz, Rehab Visions; Chris Jensen; Rehab Visions

Via Zoom: Pepper Kablae, Unknown

Topics	Actions/Discussions
Call to Order	<ul style="list-style-type: none"> President Bruce Williams called the meeting to order at 5:30 pm. Shari then led the pledge of allegiance.
Consent Agenda	<ul style="list-style-type: none"> Shari moved to approve the consent agenda. Jessica seconded the motion, and the group unanimously approved.
Community Input	<ul style="list-style-type: none"> None
CM Values	<p>Diane Blake provided the report.</p> <ul style="list-style-type: none"> Diane defined transparency as: <i>"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,"</i> emphasizing trust, accountability, and appropriate boundaries regarding what can and should be shared. Diane outlined how the Executive Team's DNA Code exercise reflects their accountability, leadership, and commitment to remaining vulnerable and courageous in their roles. Leadership team members were recognized for their strong commitment to fostering a culture of accountability and support, especially when addressing process improvement opportunities.
Foundation Report	<p>Julie French provided the Foundation Report.</p> <ul style="list-style-type: none"> The group completed a \$67K fundraiser campaign for mobile integrated health. They also secured a \$10K grant award through a partnership with Confluence Health and the WV Medical Community. The next fundraising initiative is an \$80K clinic bundle. The next round of the Mark Judy Caregiver Education scholarships will launch in January 2025. NCW Give Campaign begins on Thanksgiving, supporting the AED expansion project. Ongoing recruitment efforts remain a priority for the CM Foundation.
Public Relations Report	<p>Clint Strand provided the report.</p> <ul style="list-style-type: none"> Outreach: Participated in the Cashmere Health Fair at Cashmere High School in mid-November, organized by NCESD. Special thanks to Janeth and Lora for delivering a Spanish-language presentation and addressing community questions. UV MEND Food Drive: Team A-L claimed victory, shattering last year's record with nearly 1,100 lbs of food and over \$3,500 in donations. Social Media: Performance remains steady. Current focus is on refining messaging to enhance impact. Upcoming highlights include CPR and

	<p>diabetes education classes, patient stories, primary care opportunities, and emergency services.</p> <ul style="list-style-type: none"> • Newsletter: Finalizing content, with release planned for early December. • Annual Report: In the final stages of preparation, targeted for publication in March 2025.
Committee Reports	<p>Governance Committee Bruce Williams provided the report.</p> <ul style="list-style-type: none"> • The Governance Committee reviewed key policies, including Conflict of Interest and Commissioner Compensation, and finalized the CEO annual review process. They assessed 2024 progress, began planning for 2025 board objectives and education, and outlined next year's committee assignments and work plan. • Commissioner Compensation Policy: Per RCW 70.44.050, a Commissioner shall receive \$161 for each day or portion thereof as compensation for services performed as a member of the governing body. • The committee recommended skipping the August 2025 board meeting, continuing the practice from the previous year. <p>Quality Oversight Committee Jessica Kendall provided the report.</p> <ul style="list-style-type: none"> • The Quality Oversight Committee reviewed Q3 data, including performance metrics for EKG and CT reads, and discussed strategies to address data outliers and process improvements. Key highlights included patient satisfaction scores exceeding industry averages, the development of a quality dashboard, and advancements in Mobile Integrated Health initiatives. Planning for 2025 is underway, focusing on refining workflows and enhancing data accuracy.
Discussions & Reports	<p>A. Rehab Services Optimization Assessment Diane Blake introduced Bill Mannewitz, COO and Chris Jensen, Regional Manager of Rehab Visions who shared a presentation about their assessment.</p> <ul style="list-style-type: none"> • Rehab Visions conducted a comprehensive review of staffing and scheduling, clinical practices, relationships, compliance, marketing and competitive positioning, and facility resources. • Recommendations: <ul style="list-style-type: none"> ○ Adjust scheduling parameters to enhance availability and improve accessibility for patients. ○ Optimize current clinician schedules before exploring opportunities to expand services and meet broader community needs. ○ Conduct an annual review of RVUs compared to recommended price points to maximize service reimbursement. ○ Strengthen collaboration between Business Services and Rehab Services to reduce denials and improve response times for requests. ○ Replace the current office station with mobile workstations to improve functionality and workflow and increase area available for care <p>B. CEO Annual Evaluation Process & Materials</p> <ul style="list-style-type: none"> • The group agreed to implement the new evaluation process, which incorporates: <ul style="list-style-type: none"> ○ Direct report feedback collected by Melissa. ○ Clinic provider feedback facilitated by Dr. Kendall. ○ Emergency Department feedback facilitated by Dr. Stirling. • All feedback will be compiled and assessed by the Commissioners, who will also contribute their input using a newly developed matrix.

	<p>C. 2025 Organizational Objectives Diane Blake introduced the review, noting that CM’s Executive Team, Medical Staff, and Leadership Team participated in risk analysis and a voting process to prioritize 2025 objectives. The Executive Team then refined these inputs to draft the 2025 objectives included in the board packet. Much of 2025 will concentrate on forward planning to position CM for strategic growth.</p> <ul style="list-style-type: none"> • The <i>Integration of Care Delivery</i> objective includes attention on the patient’s first touch experience continuing through 2025. Cascade Medical anticipates improved digital engagement with the implementation of Luma software, which offers enhanced communication flexibility tailored to patient preferences. • Clear timelines have been integrated into some objectives to establish clarity and accountability. • Language has been added to emphasize gathering feedback from individuals not yet connected with CM, whether as patients or community members, while maintaining disciplined and consistent messaging. Google Reviews are evaluated as a tool to access and understand patient stories. • The <i>Master Facilities Plan</i> is intentionally referenced twice to outline its phased timeline for completion and to highlight its alignment with the strategic initiatives planned for 2026–2028.
<p>Action Items</p>	<p>Motion: Approve Organizational Succession Plan</p> <ul style="list-style-type: none"> • Gustavo moved to approve; Shari seconded. Motion unanimously approved. <p>Motion: Approve Conflict of Interest Policy</p> <ul style="list-style-type: none"> • Shari moved to approve; Gustavo seconded. Motion unanimously approved. <p>Motion: Approve Commissioner Compensation Policy</p> <ul style="list-style-type: none"> • Shari moved to approve with the recommended clarification (as documented in these minutes under the Governance Committee report); Gustavo seconded. Motion unanimously approved. <p>Motion: Approve Mobile MRI</p> <ul style="list-style-type: none"> • Tom moved to approve; Jessica seconded. Motion unanimously approved.
<p>Administrator Report</p>	<p>Diane Blake provided the report.</p> <ul style="list-style-type: none"> • Medical Staff Updates: Linda Greiner, PA-C, will join Cascade Medical in January as a Hospitalist, with plans to begin patient care in March. Dr. Kendall has returned as Clinic Medical Director and will resume patient care in January. A heartfelt thank you to Dr. Richardson for his dedication and contributions as Interim Clinic Medical Director. Yesterday, Diane had the opportunity to shadow Dr. Richardson for an insightful look into the daily processes of our clinic. • Hilfreiche Hausfrauen: Thank you to the group for their generous donation of over \$1,000 to CM, supporting the purchase of equipment for Rehab Services and a new Differential Cell Counter for the Laboratory. They currently have six members and are actively seeking to recruit new members. • November Food Drive: All of CM and Team A-L delivered an outstanding effort for the food drive, achieving remarkable results. Thanks to all who participated! • Thanksgiving Day: Leadership Team will continue the tradition of providing a Thanksgiving meal this year for staff working on Thanksgiving Day • Tour: Melissa and Diane will host a tour for Jane Mounsey, a member of the Part-time Resident Advisory Council. • Holiday Season Preparation: Kudos to Pat for his steadfast

	<p>partnership and advocacy with local agencies. The CM team recently collaborated with other organizations in a tabletop exercise simulating a mass casualty incident. There are ongoing discussions regarding emergency vehicle access during high-traffic tourism seasons, highlighting the need for continued dialogue and solutions.</p> <ul style="list-style-type: none"> • NCW Hospital Council Meeting: Diane will attend tomorrow and intends to connect with John Chapman, Executive Director of Thriving Together, who also serves on the Health Exchange Board to discuss recently proposed legislation related to public option insurance.
Board Action Items	<ul style="list-style-type: none"> • EMS Levy Timeline: For December, please identify community groups or organizations that would benefit from a presentation about the EMS levy. Bring these suggestions to the December meeting for discussion. Additionally, review your calendar to determine availability for outreach efforts and presentations.
Meeting Evaluation/Commissioner Comments	<ul style="list-style-type: none"> • Appreciated the updates and refinements to the 2025 objectives. • Productive and engaging meeting. • It was valuable to have Rehab Visions present in person. • The Foundation Meeting is scheduled for December 11 at the Squirrel Tree, with Shari confirmed to attend.
Adjournment	<ul style="list-style-type: none"> • Jessica moved to adjourn at 8:20 PM; Tom seconded, and the group unanimously approved.

Bruce Williams, President

Shari Campbell, Secretary



CASCADE MEDICAL

PARTNERS IN YOUR HEALTH

Finance Committee Charter Cascade Medical Board of Commissioners

Purpose

The Finance Committee is responsible for recommending financial policies, goals and budgets that support the mission, values and strategic objectives of Cascade Medical. This committee also reviews CM's financial performance against its goals and is responsible for financial oversight of the organization.

Responsibilities

- At least annually, review Committee Charter.
- Review policies related to Finance work on an at least annual basis.
 - Spending Approval Matrix
 - Change Order Authority
 - Financial Assistance / Charity Care Policy
 - Warrant Approval Policy
 - Financial Management Policy
 - Identity Theft Red Flag Policy
 - Reporting Improper Government Actions
 - Organizational Integrity Compliance Committee Structure and Purpose
- Define Committee work plan and goals annually by February 28.
- Perform an annual committee self-assessment by November 30.
- Define how new committee members will be efficiently oriented to the committee.
- Review and recommend annual operating budget to full board
- Review insurance coverage for adequacy on an annual basis
- Annually, ensure compliance with bond covenants and ratings firms
- Participate in meetings conducted by auditors
- Regularly review financial indicators and work with administration to recommend which indicators to monitor and to set threshold goals
- Review quarterly financials
- Review OICC quarterly reports
- Make recommendations to administration regarding effective financial reporting to the full board
- Recommend auditor selection to the Board annually
- ~~Oversee annual process for long term financial planning~~ Oversee process for long term financial planning of critical future events
- Make recommendations for financial education for the full Board

Membership

The Finance Committee will be made up of two Commissioners, one of whom will be designated Chair of the committee; Cascade Medical's CEO; Cascade Medical's CFO; and the Executive Assistant. The board may choose to add one or more community members to the committee. Other non-Commissioners will be invited on an ad hoc basis. The CFO shall be considered the staff liaison to the Finance Committee.

Ideally, Commissioners serving on the Finance Committee will possess experience in finance.

Annually at the January Board meeting, the Board will appoint a chairperson and one other Board member to serve on each committee. At that time the Board may also appoint one or more community members to serve on the committee.

Meetings

The Finance Committee meets at minimum four times per year, on an at least quarterly basis.

Before each meeting, the CFO will send a draft agenda to the committee chair for review and amendment. The CFO and committee chair will work together in this fashion to develop the final agenda, in advance, for each committee meeting. Preferably, all meeting materials will be sent to committee members at least three calendar days in advance. This advance disbursement may need to be adjusted depending on the timing of the completion of current financial statements.

- Every agenda will include an estimated time frame for each agenda item.

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 CFO 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.

Minutes will be taken by the Executive Assistant. In his or her absence, the CFO will take minutes.

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.



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.



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)		

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
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Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

<p>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.</p>	<p>Investigation to determine if billing was made fraudulently.</p>	<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>
<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:</p> <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. 	<p>Investigate complaint, interview individuals as appropriate</p>	<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:	12/22/2023
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Finance Committee		
Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

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:	12/22/2023
Prepared By:	Marianne Vincent (Chief Financial Officer)		
Reviewed By:	Diane Blake (Chief Executive Officer); Finance Committee		
Approved By:	Board of Commissioners; Diane Blake (Chief Executive Officer)		

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.



Governance Committee Charter
Cascade Medical Board of Commissioners

Purpose

To provide for the Board's effectiveness and continuing development as well as to continuously enhance the effectiveness of communication between the Board and Administration.

Responsibilities

- At least annually, review Committee Charter.
- Review policies related to Governance work on an at least annual basis.
 - a. Conflict of Interest
 - b. New Commissioner Orientation
 - c. Procedure for receiving legal documents from a process server
 - d. Open Public Meetings
 - e. Policy Creation, Review, and Approval
 - f. [Request for Public Records](#)
 - f.g. [Commissioner Compensation](#)
- Define Committee work plan and goals annually at first meeting of the year.
- Perform an annual committee self-assessment by November 30.
- Define how new committee members will be efficiently oriented to the committee.
- Recommend an ad hoc committee for review of Bylaws as needed
- Develop and refine process for CEO review
- Work with Administration to plan annual Board retreat
- Recommend to the Board processes designed to provide for effective and efficient governance, including:
 - Developing and monitoring an annual education plan for the Board
 - Reviewing and recommending position descriptions detailing responsibilities of and expectations for Board members and Board President
 - Leading commissioner succession planning and Board recruitment efforts
 - Leading Board's self-assessment work on an at least biennial basis
- Oversee and ensure a robust board mentorship program
- Recommend to the full Board annual Board Objectives and monitor for success

Membership

The Governance Committee will be made up of two Commissioners, one of whom will be designated Chair of the committee; Cascade Medical's CEO; Cascade Medical's CHRO; and the Executive Assistant. Ideally, the President of the Board will chair the Governance Committee and the second Commissioner comprising the committee will be

the Vice President of the Board. Other non-Commissioners will be invited on an ad hoc basis. The CEO shall be considered the staff liaison to the Governance Committee.

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

It is preferred that Commissioners serving on the Governance Committee have experience serving on other boards as well as the CM Board of Commissioners.

Meetings

The Governance Committee meets at least five times per year.

Before each meeting, the CEO will send a draft agenda to the committee chair for review and amendment. The CEO and committee chair will work together in this fashion to develop the final agenda, in advance, for each committee meeting. Preferably, all meeting materials will be sent to committee members five calendar days in advance.

- Every agenda will include an estimated time frame for each agenda item.

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 CEO 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.

Minutes will be taken by the Executive Assistant. In his or her absence, the CEO will take minutes.

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: December 18, 2024

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 ¹	10125126 – 10125356	\$545,234.65	11/15/2024 – 12/06/2024
Accounts Payable EFT Transactions	20240165 – 20240177	\$552,001.51	11/15/2024 – 12/06/2024
Payroll EFT Transactions	23534 – 23946	\$973,285.11	11/15/2024 – 12/13/2024
Grand Total		\$2,070,521.27	

Notes:

¹ AP warrants #10125191 - #10125229 and #10125248 - #10125269 were voided due to printer issues; #10125289 was voided due to an incorrect amount.

Prepared by:

Kathy Jo Evans
Director of Accounting

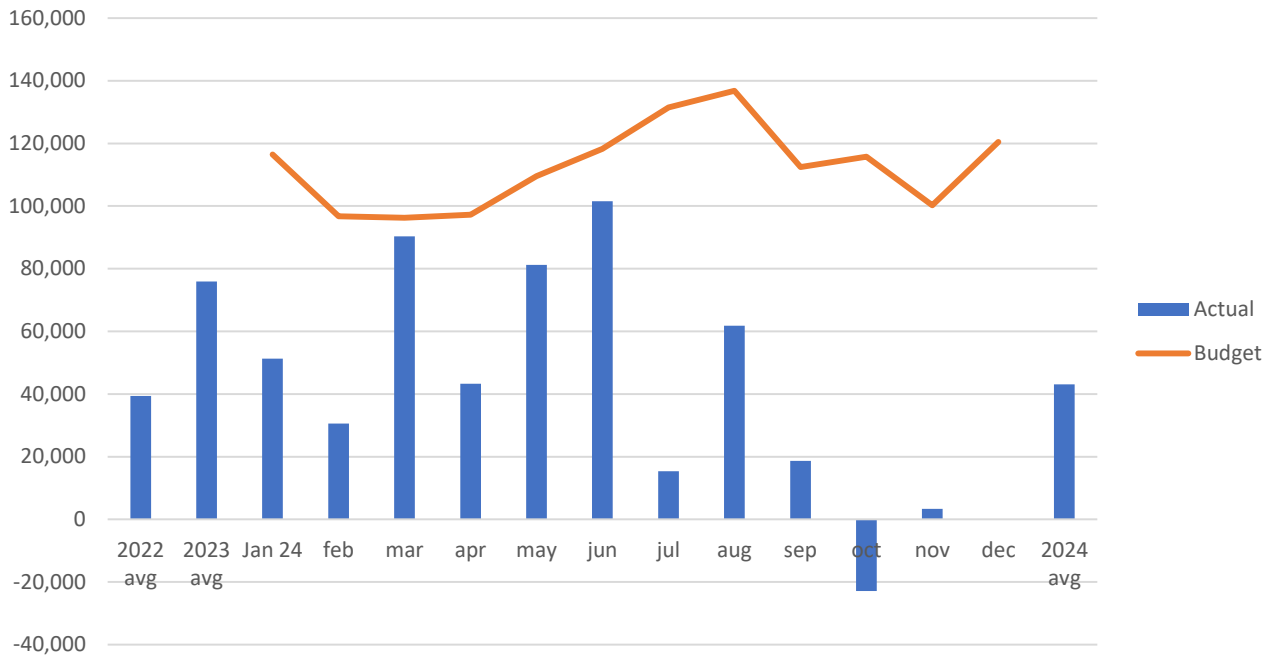
Cascade Medical
Bad Debt Write Offs
Financial Assistance Program Discounts

Month of November, 2024

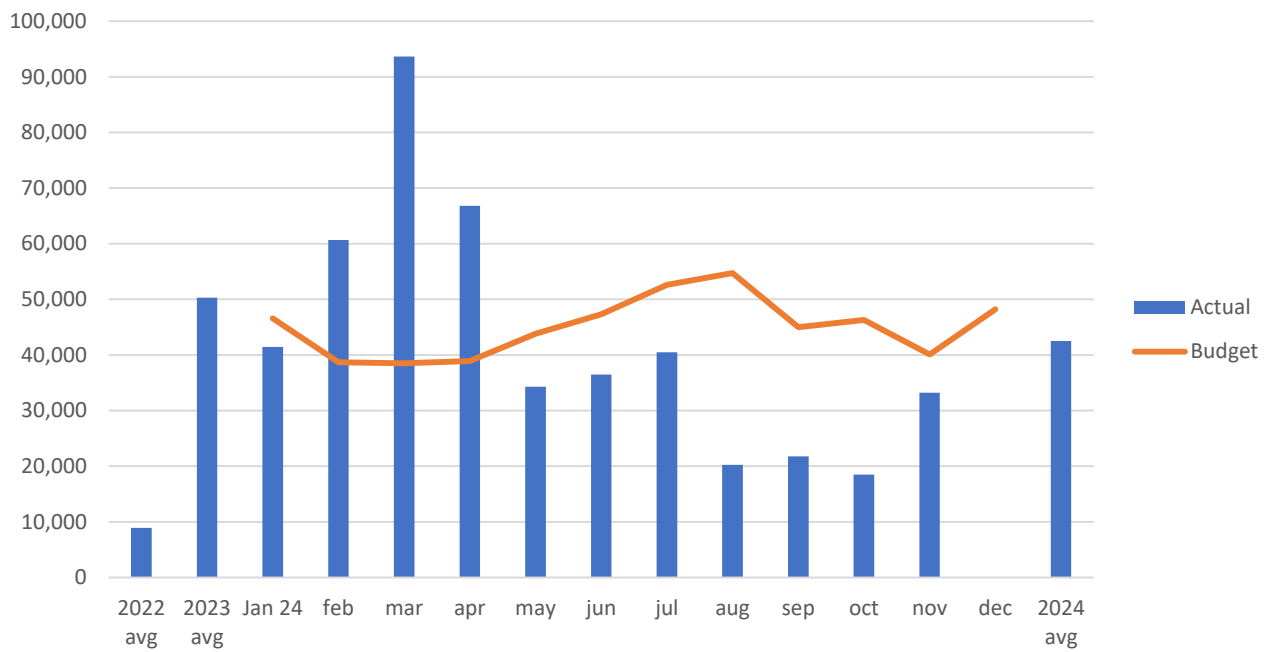
Net Bad Debt Write-Offs for Board Approval	\$	3,369.41
CFSP/Financial Assistance Program Discounts for Board Approval	\$	33,193.17

Bad Debt/ Financial Assistance Supplemental Information		
Bad Debt Write-Offs	Sent to Collection Agency	16,617.11
	less: pullback from Agency due to receipt of payments	(13,247.70)
	Net Bad Debt Write-Offs	3,369.41
CFSP/Financial Assistance Applications - Discounts Approved	\$	33,193.17
Total		36,562.58

Net Account Balances Sent to Collections



CFSP/Financial Assistance Discounts





AGENDA

Community Outreach & Awareness Committee

December 2, 2024

9:00 AM – 11:00 AM

Administration Conference Room

Agenda Item		Time
1.	Call to Order	9:00 AM
2.	Consent Agenda Approval <ul style="list-style-type: none">December 2, 2024 AgendaOctober 28, 2024 Minutes	9:00 AM
Committee Work		
1.	Discuss DH's initial messaging framework and prepare to finalize feedback. <ul style="list-style-type: none">Goal of getting feedback to DH by December 4 or early on December 5 so they can provide final framework back on December 6.Potential for multi-rater activity to refine feedback - TBD	9:00 AM
2.	Continue to refine EMS Levy communication / education timeline and work <ul style="list-style-type: none">Identify plan additions / deletions / refinementsIdentify areas of opportunity for commissioner involvementIdentify who will/should attend each outreach opportunity and who will reach out to schedule each outreach opportunityDiscuss tools needed for outreach work / communication and ensure development and finalization for each is included in the timeline	9:45 AM
3.	Review outline for CM Annual Report to the Community and provide topic input <ul style="list-style-type: none">Will be mailed end of March	10:30 AM
4.	Discuss overall roles for Commissioners in community outreach <ul style="list-style-type: none">Events/OutreachRevisit strategy for highlighting in upcoming newslettersOther questions/thoughts<ul style="list-style-type: none">Should we include in our plans to try to have one presentation per year for key community groups?Is there opportunity to ask/engage our community more and better on social media, at meetings and presentations (more surveys, for example)?Do we create a question/suggestion box for use at each Festhalle/Farmer's Market/etc. event?Other non-EMS Levy tools/materials needed to support Commissioner outreach?<ul style="list-style-type: none">PowerPoint or Fact Sheet/Leave Behind Materials, for example	10:40 AM
5.	Brief Meeting Recap and Next Steps, including scheduling future meeting(s)	10:50 AM
Adjournment		
1.	Adjournment	11:00 AM

Materials provided in advance of meeting along with agenda:

1. October 28, 2024 minutes
2. DH Research Recap
3. DH Messaging Platform Memo
4. DH Messaging Platform Presentation
5. EMS Levy Communication Timeline DRAFT
6. CM Report to the Community topic outline



**BOARD QUALITY OVERSIGHT COMMITTEE WORK PLAN
2024**

Month	Goal / Responsibility	Notes	Completion Status
January	1. Board Quality Rounding	1. Clinic and Acute Care w/Mall and Jessica	1. Complete
February	1. Review action items from prior meeting minutes	1.	1. Complete
	2. Patient Story	2.	2. Complete
	3. Finalize current year workplan	3. Board Quality Rounding months added to workplan	3. Complete
	4. Review Policies <ul style="list-style-type: none"> Quality Assessment and Performance Improvement Program Death with Dignity Risk Management Plan 	4. QAPI policy approved Jan 2024 and as such did not need to be addressed. Other policies recommended to full board	4. Complete
	5. High level discussion regarding Q4 written reports	5.	5. Complete
	6. Committee Charter Review- Diversity, Equity, and Inclusion	6. Minor language changes to reflect purpose of committee and patient care focus, approved	6. Complete
	7. Review Q4 Quality Data <ul style="list-style-type: none"> Event Reporting Patient Safety and Quality Data Update on status of Patient Satisfaction work 	7.	7. Complete
	8. Discuss Board Quality Education Session	8. Education session planned for March, Rachel to facilitate	8. Complete
	9. Discuss Future Clinic Data	9.	9. Complete
	10. Board Quality Rounding Review	10. Reviewed clinic and acute care rounding, no changes to overall process recommended	10. Complete
	11. Dash Discussion	11. Discussed advantages/disadvantages of purchasing DASH	11. Complete
	12. Set Initial 2024 Meeting Dates	12.	12. Complete

Month	Goal / Responsibility	Notes	Completion Status
	13. Provider Credentialing	13. Rob Glazewski, PA-C (locum, hospitalist)	13. Complete
April	1. Board Quality Rounding	1. Radiology and ED w/Jessica and Tom	1. Complete
May	1. Review action items from prior meeting minutes	1.	1. Complete
	2. Patient Story	2.	2. Complete
	3. Review Policies <ul style="list-style-type: none"> Medical Staff Credentialing Medical Staff Professional Practice Evaluation 	3. Policies recommended to the board for approval	3. Complete
	4. High level discussion regarding Q1 written reports	4.	4. Complete
	5. Review Q1 Data <ul style="list-style-type: none"> Event Reporting Data Patient Safety and Quality Data Patient Satisfaction Report 	5.	5. Complete
	6. CAH Program Evaluation Updates	6. 2023 program eval presented, new standard format. Eval meets CMS requirements	6. Complete
	7. Board Quality Rounding Review	7. Radiology and ED, suggestions to provide more background info on clinical process in orientation	7. Complete
	8. Committee Chair Transition Discussion	8. Mall's last meeting, Jessica to transition to chair. Recommendation to add more time for data review for new member	8. Complete
	9. Provider Credentialing	9. Dr. Merritt, Dr. Veltri, Dr. Kumar	9. Complete
July	1. Board Quality Rounding	1. EMS and Lab w/Tom and Shari	1. Complete
August	1. Review action items from prior meeting minutes	1.	1. Complete
	2. Patient Story	2.	2. Complete
	3. Review Policies <ul style="list-style-type: none"> Disclosure of Unanticipated Outcomes 	3. Policy recommended to the board for approval	3. Complete

Month	Goal / Responsibility	Notes	Completion Status
	4. High level discussion regarding Q2 written reports	4.	4. Complete
	5. Board Quality Rounding Review	5. EMS and Lab, recommendation to schedule rounding at board meetings, all board members to attend at least 1x annually	5. Complete
	6. Review Q2 Data <ul style="list-style-type: none"> • Event Reporting Data • Patient Safety and Quality Data • Patient Satisfaction Report 	6. NPS (Net Promoter Score) score added/presented for patient satisfaction	6. Complete
	7. Future Quality Data Discussion	7. Work underway to identify the right, actionable data to bring to QOC	7. In Progress
	8. Board Member Questions: Safety & Quality	8. Revisit questions during dashboard development and new member orientation	8. Complete
	9. Quality Orientation Discussion	9. Orientation scheduled	9. Complete
	10. Plan for committee self-assessment survey	10. Survey to be sent out in October	10. Complete
	11. Provider Credentialing	11. ED Lopez, PA-C (locum)	11. Complete
October	1. Board Quality Rounding	1. Rehab and Maintenance w/Shari and Bruce	1. Complete
Nov	1. Review action items from prior meeting minutes	1.	1. Complete
	2. Patient Story	2.	2. Complete
	•	3.	3.
	3. High level discussion regarding Q3 written reports	3.	3. Complete
	4. Board Quality Rounding Review	4. Rehab therapies and Facilities, recommendation to keep 2 hour schedule for more time	4. Complete

Month	Goal / Responsibility	Notes	Completion Status
	5. Review Q3 Data <ul style="list-style-type: none"> Event Reporting Data Patient Safety and Quality Data Patient Satisfaction Report 	5.	5. Complete
		6.	6.
	6. Quality Data Discussion – Current State Assessment	6. Data validation in progress	6. Complete
	7. Discuss Annual QOC Report for December Board Meeting	7.	7. Complete
	8. Review annual committee self-assessment results	8. Support for a dashboard	8. Complete
	9. Review and revise Committee Charter	9. No changes recommended	9. Complete
	10. Review and draft Work Plan for following year	10. To be finalized in first meeting of 2025, language changes to reflect timeline around board dashboard	10. Complete
	11. New Committee Member Debrief - Shari	11. Orientation would be helpful, send out educational materials committee finds valuable	11. Complete
	12. Set initial meeting dates for following year	12. Tentative date late February	12. Complete
	13. Provider Credentialing	13. Shari to continue	13. Complete

Committee Reports to be presented quarterly:

- Safety Committee
- Infection Control Committee
- Pharmaceutical & Treatment Committee
- Utilization Management Committee
- Emergency Care Committee
- Safe Patient Handling Committee
- PFAC Steering Committee
- Swing Bed Committee
- Diversity, Equity, and Inclusion Committee



A G E N D A

Board Finance Committee

December 9, 2024

9:00 – 11:00 AM

Administration Conference Room

Agenda Item		Time
1.	Call to Order	9:00 AM
2.	Consent Agenda Approval <ul style="list-style-type: none">December 9, 2024 AgendaOctober 24, 2024 Minutes	9:00 AM
Committee Work		
1.	Review follow-up items from minutes	9:05 AM
2.	Discuss viability of 2025 budget	9:10 AM
3.	Financial Assistance stats	9:20 AM
4.	Review Clinic stats/revenue	9:25 AM
5.	Policy Review <ul style="list-style-type: none">Identity Theft Red FlagReporting Improper Government ActionOrganizational Integrity Compliance Committee Structure and Purpose	9:30 AM
6.	Review Finance Committee Charter	9:40 AM
7.	Review Committee self-assessment results	9:50 AM
8.	Review completion status of current year work plan	10:05 AM
9.	Review DZA 2023 audit engagement letter	10:15 AM
10.	Discuss industry trends	10:20 AM
11.	Draft following year work plan	10:25 AM
12.	Discuss Board education	10:35 AM
13.	Discuss effectiveness of financial report to board and recommend improvements	10:40 AM
14.	Discuss long-term financial planning	10:45 AM
15.	Set following year committee meeting dates	10:55 AM
Adjournment		
1.	Adjournment	11:00 AM

Materials provided in advance of meeting along with agenda:

1. October 24, 2024 Minutes
2. Financial Assistance stats
3. Clinic stats
4. Identity Theft Red Flag Policy
5. Reporting Improper Government Action Policy
6. Organizational Integrity Compliance Committee Structure and Purpose Policy
7. Finance Committee Charter
8. 2024 Committee Self-Assessment Results
9. 2024 Work Plan

10. 2024 DZA audit engagement letter
11. Draft 2025 Work plan

2025 Meeting Schedule

- TBD



**BOARD FINANCE COMMITTEE WORK PLAN
For 2024**

Month	Goal / Responsibility	Notes	Completion Status
March	1. Review follow-up items from minutes	1. Changes to work plan, Financial Assistance Data	1. Complete
	2. Review December 2022 Financials, Contractual Allowance Summary, Bad Debt	2. Complete	2. Complete
	3. Update on Financial Assistance	3. Provide Financial Assistance Data	3. Complete
	4. Review Clinic stats/revenue	4. Worksheet	4. Complete
	5. Discuss industry trends	5.	5. No updates
	6. Approve Annual Committee Work Plan	6.	6. Approved
	7. Approve Finance Dashboard indicators and their targeted thresholds.	7. Would like AR balances > 90 days	7. Complete
	8. Review insurance limit/coverage recommendations	8. Focus USI on benchmarking only, connect with USI for attendance	8. Complete
	9. Discuss Board Education	9.	9. Complete
	10. Review OICC quarterly report	10. Complete	10. Complete
	11. Check-in on compliance with MSP Questionnaire	11.	11. Complete
	12. Set remaining meeting dates for the year	12.	12. Complete
April	1. Review follow-up items from minutes	1. Reporting AR bal > 90 days	1. Incomplete
	2. Review Policies <ul style="list-style-type: none"> • Change Order Authority • Financial Assistance Policy 	2. Change Order-no changes	2. Completed and approved by BOC
	3. Review OICC quarterly report	3.	3. Complete
	4. Review Q1 financials, financial indicators, and dashboard	4.	4. Complete
	5. Update on Financial Assistance	5.	5. Complete
	6. Review Clinic stats/revenue	6. Worksheet	6. Complete
	7. Update on PSR training-Fin. Assistance & MSP	7.	7. Complete

Month	Goal / Responsibility	Notes	Completion Status
	8. Discuss industry trends	8. CMS visit, Payor Issues, Price Transparency	8. Complete
	9. Discuss Financial Assistance Policy	9. May not need this item	9. Not needed
	10. Review financial impact of and data related to Financial Assistance program and compliance	10. Fulfills new item requested at Dec. meeting	10. Complete
	11. Check-in on compliance with MSP Questionnaire	11. New item added after Dec. meeting	11. Complete
	12. Discuss Board Education	12. Update full board on Financial Assistance snapshot	13. Complete

Month	Goal / Responsibility	Notes	Completion Status
July	1. Review follow up items from minutes	1. Cyber Liability coverage info	1. Complete
	2. Review Q2 financials, financial indicators, and dashboard	2.	2. Complete
	3. Update on Financial Assistance	3. Include schedule of BD, CFSP	3. Complete
	4. Review Clinic stats/revenue	4. BCA Clinic data now available	4. Complete
	5. Discuss industry trends	5. New staffing law, L&I	5. Complete
	6. Review Policies: <ul style="list-style-type: none"> • Non-Payroll / EFT Release Policy • Capital Spending Approval Matrix Policy • Financial Assistance Policy • Financial Management Policy 	6. Financial Assistance Policy is currently being worked on and is not yet ready for board approval.	6. 3 of 4 policies approved, Financial Assistance Policy under review
	7. Discuss long term financial planning	7. Looking to DZA for assistance	7. Complete
	8. Review of market wage plans for the 2024 budget	8. Info not yet available, postpone until October	8. Data not yet available
	9. Discuss Board Education	9.	9. Would like long-term planning education in 2024
	10. Review OICC quarterly report	10.	10. Complete
	11. Review financial impact of and data related to Financial Assistance program and compliance	11. No discussion	11. Complete
	12. Check-in on compliance with MSP Questionnaire	12. Progress-will continue to monitor	11. Complete

Month	Goal / Responsibility	Notes	Completion Status
Oct	1. Review follow up items from minutes	1. Include detailed financial assistance document with quarterly report to board	1. Complete
	2. Review Q3 financials, financial indicators, and dashboard	2.	2. Complete
	3. Update on Financial Assistance	3.	3. Complete
	4. Review Clinic stats/revenue	4. Would like running total added	4. Complete
	5. Discuss industry trends	5. No balance billing for EMS services	5. Complete
	6. Check-in to ensure compliance with bond reporting requirements.	6. Budget to Premier Bank after approval, upload to MSRB	6. Complete, including MSRB submission
	7. Review final proposed budget for next fiscal year	7.	7. Complete
	8. Discuss long term financial planning	8.	8. Complete
	9. Discuss and review draft of 5-year capital plan	9. Note revisions for Clinic US and Foundation proposed project	9. Complete
	10. Recommend audit firm selection / process.	10.	10. Complete
	11. Prepare committee self-assessment survey	11.	11. Complete
	12. Review of market wage plans for the 2024 budget	12. Included in preliminary budget	12. Discussed changes
	13. Discuss Board Education	13.	13. No discussion
	14. Review OICC quarterly report	14.	14. Complete

Month	Goal / Responsibility	Notes	Completion Status
Dec	1. Review follow up items from minutes	1. Clinic stats-add total variance	1. Complete
	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. Complete	2. Complete
	3. Review Committee Charter	3.	3. Complete with update needed

Month	Goal / Responsibility	Notes	Completion Status
	4. Check in on next year budget, if we still plan to be on track with approved budget	4. Capital Budget change-IT \$100,000 completed in 2024, MRI capital expenditure?	4. Complete
	5. Update on Financial Assistance	5. Complete-updates recommended for 2025	5. Complete
	6. Review Clinic stats/revenue	6. Add total to variance	6. Complete
	7. Discuss industry trends	7. Public option discussion, Medicaid Prof. Fee Supplemental Pymts	7. Complete
	8. Review Committee self-assessment results	8. Complete	8. Complete
	9. Discuss long term financial planning	9. Pivot to structured format to review significant operation changes	9. Complete
	10. Review completion status of current year work plan	10.	10. Complete
	11. Discuss effectiveness of financial reporting to the board and make recommendations for improvement	11.	11. Complete
	12. Draft following year work plan	12.	12. Complete
	13. Set first committee meeting date for next year	13.	13. Complete
	14. Discuss Board Education	14.	14. No discussion



**BOARD GOVERNANCE COMMITTEE WORK PLAN
For 2024**

Month	Goal / Responsibility	Notes	Completion Status
Feb	1. Develop / refine 2024 Board education plan	1.	1. Complete
	2. Develop/ finalize 2024 Work Plan	2.	2. Complete
	3. Discuss vision for annual Board retreat	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 for full Board approval
	5. Discuss ways to continue to grow the Board’s approach to thinking strategically	5.	5. Discussed
	6. Receive update on Part Time Resident Advisory Council work	6.	6. Not discussed in Feb
	7. Finalize Board Objectives, plan work to meet them	7.	7. Complete
	8. Annual review of Board skills matrix	8.	8. Reviewed
	9. Plan for whether to adjust CEO 360 review process	9.	9. Not discussed in Feb
	10. Board future / succession planning	10.	10. Discussed and also reviewed full board self-assessment survey to develop plans/improvements
Apr	1. Review Policies: <ul style="list-style-type: none"> New Commissioner Orientation Policy Public Records Request Policy 	1.	1. Reviewed and recommended for full Board approval
	2. Check-in on Board Retreat	2.	2. Complete
	3. Review Board Education Plan	3.	3. Completed / updated
	4. Check-in on progress of Board’s 2024 objectives work	4.	4. Complete
	5. Board future / succession planning	5.	5. Complete, with work focused on beginning recruitment of new commissioner
	6. Check in on Part Time Resident Advisory Council work	6.	6. Not discussed in April
	7. Discuss ways to continue to grow the Board’s approach to thinking strategically	7.	7. Discussed

Month	Goal / Responsibility	Notes	Completion Status
June	1. Check-in on progress of Board's objectives work	1.	1. Complete
	2. Review Board education Plan	2.	2. Complete
	3. Discuss ways to continue to grow the Board's approach to thinking strategically	3.	3. Reviewed new document, the Strategic Plan Cycle of Work, to help communicate and track strategic planning activities
	4. Check in on periodic review process for CEO	4.	4. Discussed
	5. Check in on CEO 360 annual review process	5.	5. Not discussed due to subsequent planned conference education on the topic
	6. Board future / succession planning	6.	6. Reviewed applications for open commissioner position and finalized interview process/materials
	7. Check in on Board Retreat Planning	7.	7. Complete, refined topics and timing
Sept	1. Policy Review: <ul style="list-style-type: none"> • Conflict of Interest Policy • Open Public Meetings Policy 	1.	1. Reviewed Open Public Meetings policy and recommended for full board approval; Conflict of Interest reviewed in November and recommended for full board approval
	2. Preliminary discussion to refine/review process for CEO Annual Review	2.	2. Discussed, including making changes based on recent education
	3. Check-in on Board objectives	3.	3. Complete
	4. Finalize Committee self-evaluation survey	4.	4. Complete, will be sent in October
	5. Review Board Education Plan	5.	5. Complete
	6. Finalize retreat	6.	6. Complete
	7. Board future / succession planning	7.	7. Discussed. Also discussed the opportunity for policy development around commissioner compensation
	8. Brainstorm officer and committee rotations for 2026 planning	8.	8. Discussed
	9. Discuss topics for Part Time Resident Advisory Council meeting	9.	9. Complete, recommend focus on EMS Levy education feedback

Month	Goal / Responsibility	Notes	Completion Status
	10. Discuss ways to continue to grow the Board's approach to thinking strategically	10.	10. Discussed
Nov	1. Review Committee Charter	1.	1. Reviewed and updated
	2. Develop Commissioner Compensation policy	2.	2. Done, recommended to full board in November
	3. Review Governance Committee self-assessment results	3.	3. Reviewed
	4. Begin draft Committee Work Plan for following year	4.	4. Draft begun
	5. Check in on 2025 Committee membership, officers	5.	5. Discussed, will update document to include more information on terms and next elections
	6. Finalize timeline and documents for CEO annual review	6.	6. Done, prepared for board review
	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 2025	9.	9. Discussed, with updates suggested to be shared with board
	10. Plan Board education for January & February 2025	10.	10. Done, including process developed to gather board input on 2025 education
	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 2025 Governance meeting date	13.	13. Done, set for 2/18/25 1:00 – 3:00



Clinical Informatics Update

Current Focused Areas	Goal
<ul style="list-style-type: none"> HealthNet consulting Group -- Collaboration with most departments. Extensive problem list identified and prioritized. Weekly meetings with Lab, Informatics, Business office, Quality. 	Feb 2025
<ul style="list-style-type: none"> ED Admissions – Revision complete. Training documents in process 	Jan 2025
<ul style="list-style-type: none"> Medical Necessity – Chargemaster errors discovered Revision in progress 	Feb 2025
<ul style="list-style-type: none"> Luma Implementation - Self-Scheduling for Clinic Appointments Testing appointments this week. 	Jan 2025
<ul style="list-style-type: none"> Quality Data-- Collection, Validation and Reporting – Registries, Quality Vantage, BCA 	Feb 2025
<ul style="list-style-type: none"> Zynx Amb Orders ets - Lab, Radiology and Care orders complete. Medications build in progress 	Jan 2025
<ul style="list-style-type: none"> MedPower Implementation - Facility-wide Onboarding and Training Platform 	Feb 2025
<ul style="list-style-type: none"> Lab - Pathology Tracking and MT Parameter Dictionary Review 	Feb 2025
<ul style="list-style-type: none"> Cashbox/Cashier Function – Payments during Registration. Posts to account. Provides a receipt to patient 	Dec 2025
<ul style="list-style-type: none"> Traverse Exchange Interoperability Network Implementation- Nationwide Pt Data Sharing Platform 	Dec 2025
Successes Identified	
<ul style="list-style-type: none"> Wound Care Program Implementation Complete MIH Scheduling and Registration build Complete ED Admission Assessment and Restructure Complete 	
Significant Challenges	
<p>Meditech Responsiveness and CM Informatics/IT Bandwidth. Competing challenges within CM departments for time and resources. EHR issues take significant time to assess workflows, rebuild, train and reevaluate. Working with HealthNet to identify best skill set and utilization for empty FTE position.</p>	
<p>Thank you! Molly Bloss RN Director of Clinical Informatics</p>	



CASCADE MEDICAL

PARTNERS IN YOUR HEALTH

Proposed 2025 Board Meeting Dates

January 22, 2025	5:30 PM	
February 26, 2025	5:30 PM	
March 26, 2025	5:30 PM	
April 23, 2025	5:30 PM	
May 28, 2025	5:30 PM	
June 25, 2025	5:30 PM	
July 23, 2025	5:30 PM	
August: No Meeting		
September 24, 2025	5:30 PM	
October 22, 2025	5:30 PM	
November 19, 2025	5:30 PM	(third Wednesday)
December 17, 2025	5:30 PM	(third Wednesday)

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

Tactic	November	December	January	February	March	April	Notes
EMS Levy Communication Plan							
Mailers							
Bimonthly newsletter							The next newsletter copy is finished. Finished doc to printer by 12/8, in mailboxes 12/15. Next newsletter: copy done by 1/2, first proof by 1/8, mailed by 1/15. March newsletter copy done by 2/5, first proof by 2/12, mailed by 3/19.
Annual report							Copy deadline early January, with early March planned street date
Educational EMS Levy mailer							Made decision to go with March mailing date
AWPHD mailer*							Can send up to two, timing TBD, message beyond education
Internal Communications							
AWPHD educate board on do's/don't's							Dec or Jan? TBD
Levy facts at Open Forums							Plan for presentation at Q1 open forum
Levy facts at Med Staff							
Levy facts at Leadership Team meeting							
Levy facts at department meetings							Plan to give info at Feb. 11 Leadership Team meeting
Distribute educational materials/FAQs							Plan to distribute facts/info/FAQs during Friday Updates in Feb/Mar
General Outreach							
CPR Class							
Civic Outreach							
Lions Club presentation							Meetings: 1st Thursday and 3rd Thursday of the month. Contact: leavenworthlionsclubwa@gmail.com Club President: Tony Maffey
Chiwawa Homeowners Association?							
Leavenworth Community Engagement Night							
CDFD #6 - Dryden?							
Lake Wenatchee Rec Club?							
CMF Board Meeting							
Leavenworth Chamber of Commerce							March 20 tentative date
Rotary presentation							Meetings: Fridays, 11:45am Contact: 509-548-5807 Club President: Kiffen Fishburne
CCFD #3 - Leavenworth(?)							
LWF&R Auxiliary presentation							Meetings: 3rd Wednesday of the month. Contact: lwfr@lwfr.org.
LWFR Presentation?							
Mountain Meadows?							Reached out to find out if they're interested in hearing a presentation in March. Waiting on reply.

EMS Levy Communication Plan							
Tactic	November	December	January	February	March	April	Notes
Plain Valley Adventure Women?							This is the closest group description I could find from the COAC conversation - is this the same group others were describing? -Clint
City Council presentation							Reached out to City of Leavenworth to see if they prefer presentation on 2/18 or 3/11. Waiting on reply.
Peshastin Council presentation							Meetings are held on the 3rd Wednesday of the month. Likely best meeting date will be 2/19 or 3/19. Contacted - waiting for reply
Town Hall meeting							CCFD #3 Blackout date 3/12, no Saturdays or Tuesdays, all other days available
Digital Communications							
Website landing page with facts							Will start work once messaging is finalized with DR
ED & Ambulance web pages updated							Will start work once messaging is finalized with DR
Social Media posts							Informational ED/Ambulance posts published in Oct/Nov and continuing through campaign conclusion. Will refine messaging once direction is finalized from DH
Earned Media							
Radio interviews							Will wait to schedule until closer to broadcast date
Newspaper articles							Reached out to Echo publisher - will be very receptive to news article once we get closer to election date.
Letters to the editor?							
Lake Wenatchee Info?							

**Opportunities for Commissioner Outreach
EMS Levy Education**

Outreach Event	Date/Time	Date Status	Commissioner
Lions Club	3/6 6:30 PM 3/20 9:00 AM	Not Scheduled	
Leavenworth Chamber of Commerce	3/20 9-10:30 AM	Likely Firm	
Rotary Club	3/7, 3/21 or 3/28 11:45 A – 1:15 P	Not Scheduled	
City Engagement Night	2/4 6:00 PM	Confirmed	
Leavenworth City Council	3/11 7:00 PM	Confirmed	
Peshastin Community Council	2/19 or 3/19 7:00 PM	Not Scheduled	
Town Hall Meeting in Leavenworth	We select	Not Scheduled	
CMF Board Meeting	3/18 9-11:00 AM	In Progress	
Lake Wenatchee Fire & Rescue Auxiliary	3/29 Evening	Not Scheduled	
Fire District 6 in Dryden - ?	Board 3/12 Time? Firefighters: 3/4, 3/11, 3/18, 2/5 7:00 PM	Our choice, not yet scheduled	
Fire District 3 in Leavenworth - ?	No Info Yet	Not Scheduled	
Lake Wenatchee Fire & Rescue - ?	No Info Yet	Not Scheduled	
Lake Wenatchee Rec Club - ?	No Info Yet	Not Scheduled	
Plain Valley Adventure Women - ?	No Info Yet	Not Scheduled	
Mountain Meadows - ?	TBD	Not Scheduled	
Chiwawa HOA - ?	No Info Yet	Not Scheduled	

Discussion Topics:

- Should any listed events be removed? Should any be added?
- What commissioners would like to attend the confirmed events or those in progress with one date option?
- For the unconfirmed outreach events, are any commissioners particularly interested in particular events? If so, what is the date preference?

Credentialing Approvals

Teleradiology Active Privileges: (2-years)

- Dr. Jonathan Reed

Locum Tenens Privileges: (90 Days)

- Robert Glazewski, PA-C: Hospitalist

Cascade Medical's credentialing process has been followed for these providers.

Pillar Statements & 2023-2025 Long Term Objectives
Cascade Medical
2025 Draft Objectives

Patient & Family Centered Care: Patients and their families will experience exceptional, high-quality, safe, compassionate, whole-person care.

Long Term Objective: **Deliver quality care that is accessible, equitable, and safe every time, every touch**

2025 Proposed Focus Areas:

- Develop a Master Facilities Plan, in collaboration with our strategic planning process, that supports community needs for service expansion
- Explore accreditation options, with goal of ending 2025 with recommendation of program and timeline to become accredited
- Integrate care delivery by developing and implementing a plan to coordinate mobile clinic, school clinic, mobile integrated health, clinic expansion of hours, telehealth and hospitalist programs under the umbrella of Team-Based Care, with continued emphasis on enhancing patients' first touch experience with CM.
- Meet planned cadence of communication with stakeholder groups related to data validation work and electronic health records systems improvements

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Financial Stewardship: Maintain a financially stable Public Hospital District that meets our communities' needs now and in the future.

Long Term Objective: **Grow revenue, maintain strong cash balances and manage expenses to sustain essential services and support our commitment to funding future growth**

2025 Proposed Focus Areas:

- Continue charge capture work, including departmental charge reconciliation and implementation of barcoding for supplies
- Explore tools that appropriately leverage artificial intelligence and implement at least one before end of 2025
- Conduct thorough employee and community education program around the EMS Levy
- Fully develop and finalize the 2026 – 2028 strategic plan before end of 2025, ensuring plan is finalized to allow completion of Master Facilities Plan by end of 2025
- Focused hospital service line optimization and growth (Swing Bed, Infusion, Rehab Services)

Our People: Retain, attract, engage, develop, and support outstanding, community-focused team members who consistently demonstrate commitment to our Shared Values.

Long Term Objective: Provide an exceptional employee experience within a safe, stable, family-based work environment

2025 Proposed Focus Areas:

- Conduct employee listening sessions by end of May 2025 and utilize feedback to inform strategic plan development
- Continue robust professional development programs, including focused leadership development
- Launch a CNA program in collaboration with Cascade High School
- Understand compensation strategy options, for future consideration

Community Connections: Deliver services, programs and outreach that increase access, meet community-defined needs and are developed in partnership with our communities.

Long Term Objective: Collaborate with community to define needs and nurture partnerships to support healthy lifestyles

2025 Proposed Focus Areas:

- Implement structured, robust plan for bilingual community dialogue to inform Community Health Needs Assessment, which will, in turn, inform the next strategic plan
- Implement structured communication and outreach plan that is consistently on message, including communications about first touch improvements; maintains focus on priority areas; strengthens connection to Spanish-speaking population; and utilizes regular measurement to adapt work as needed

2025 Board Annual Objectives

2025 Proposed Board Objectives:

1. Maintain commitment to board development by ensuring education occurs once per quarter in connection with board meetings and each commissioner additionally participates in at least one external education offering annually.
2. Maximize Board's ongoing connection to and communication with the community.
3. Develop, execute and maintain a process for regularly identifying community members who have the potential to serve on the CM Foundation, the CM Part Time Resident Advisory Council and/or CM board committees.

2024 Board Objectives:

4. 100% of Board members achieve and / or maintain WSHA Health Care Governance Certification, with quarterly reporting on achievement percentage.
5. Assess and refine Board's ongoing connection to and communication with the community.
6. Refine board succession and new commissioner orientation / onboarding plans.

2023 Board Objectives:

7. 100% of Board members achieve and / or maintain WSHA Health Care Governance Certification, with quarterly reporting on achievement percentage
8. Assess and refine Board's ongoing connection to and communication with the community.
9. Fully integrate new commissioners to the board through continued mentorship, regular check-ins and by continuing to adapt processes to support needs while optimizing board work.



November 21, 2024

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, 2024.

Audit Scope and Objectives

We will audit the financial statements of the District, which comprise the statement of net position as of December 31, 2024, the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, 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). 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. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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.

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.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures — Internal Control

We will obtain an understanding of the entity and its environment, including the system of internal control, 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. Accordingly, we will express no such opinion. 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*.

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.

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) and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). 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.

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.

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, 2024.

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

All of the information included in the cost report 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 report, 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 DZA 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 DZA 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.

Suralink is used solely as a method of exchanging information and is not intended to store your information. At the end of the engagement, DZA PLLC will provide you with a copy (in an agreed-upon format) of deliverables and data related to the engagement from Suralink. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from Suralink or become unavailable to DZA PLLC within a reasonable time frame. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

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, 2025, and to issue our reports no later than May 31, 2025. 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	\$33,000
Preparation of Medicare cost report	\$12,000
Preparation of GEMT report	\$4,000
Preparation of the DOH report	\$6,000

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

Travel time will be billed in addition to the above fees at hourly rates ranging from \$80 to \$180 per hour.

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 report 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 or e-sign and return it to us.

DZA PLLC



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: _____



Report on the Firm's System of Quality Control

To the Members of
Dingus, Zarecor & Associates PLLC
and the Peer Review Committee of
the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Dingus, Zarecor & Associates PLLC (the firm) in effect for the year ended November 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dingus, Zarecor & Associates PLLC in effect for the year ended November 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dingus, Zarecor & Associates PLLC has received a peer review rating of *pass*.

KraftCPAs PLLC

KraftCPAs PLLC

May 30, 2023

Accompanying Notes for the November 2024 Financial Statements

November Financial Statements –Current Month Summary

November shows our first net loss since April, a result of both a larger than normal contractual allowance and ongoing budget overages in several expenditure categories.

Revenue and Expense Variances

1. Salaries & Wages have been over budget in the last few months with much of this due to RN, along with Administration and Admitting, salaries being over budget.
2. Unbudgeted Clinic Practice Share, Leadership Training, and Recruiting fees have resulted in Professional fees being over budget for the month of November.
3. We paid our 4th Quarter Medicaid Safety Net Assessment in November resulting in the large budget variance in Other Expenses.
4. In November, we made an adjustment to actual for YTD for capital items purchased in 2024 resulting in a higher Depreciation Expense in November.

Patient Statistics

We saw mixed volumes in November, while gross revenues outperformed budgeted revenue.

Cash Receipts and Balances

Cash collections were lower than budgeted, while cash reserves continue to be higher than projected.

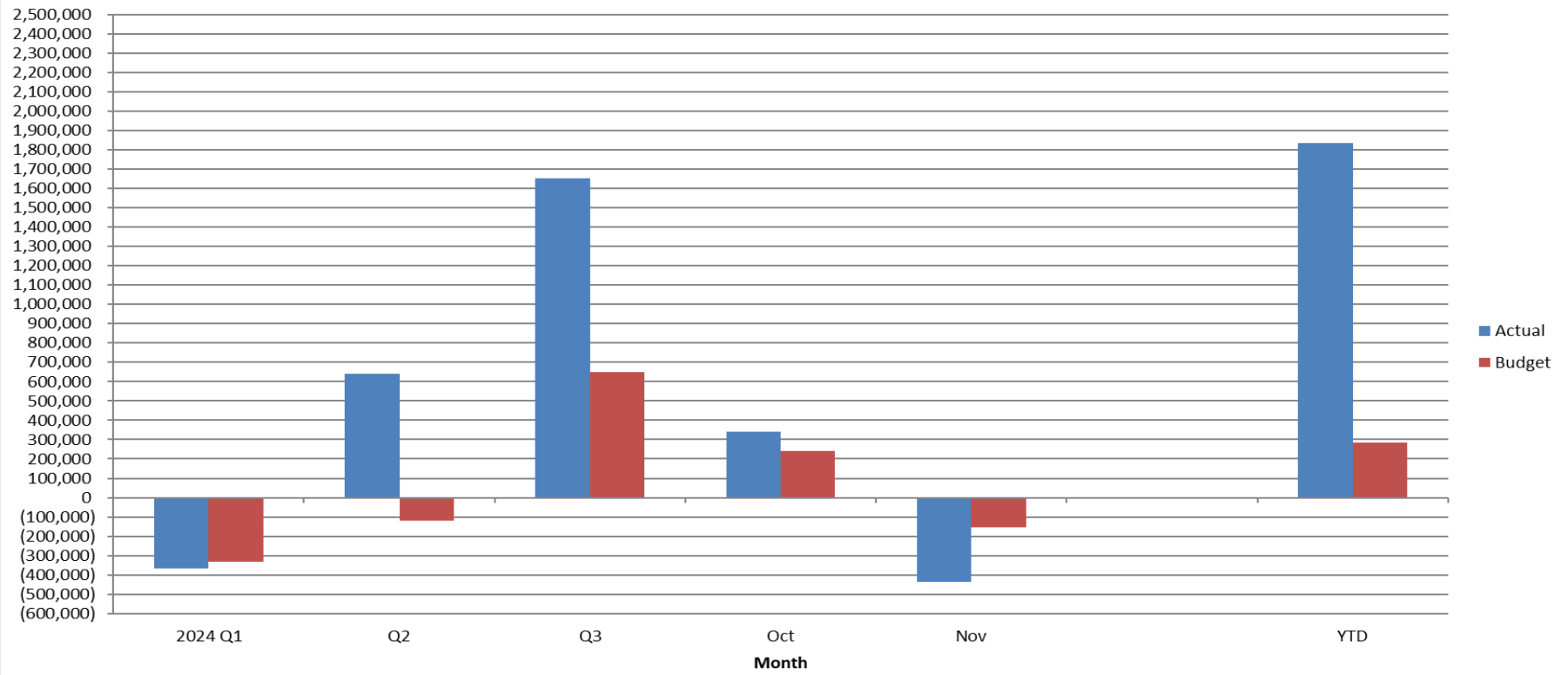
Accounts Receivable

Days in Net Accounts Receivable continue to grow. We hope to see this statistic improve in the next few months as the mailing and distribution of patient statements resumed after having been suspended for several months due to challenges with our third-party billing vendors. We increased our contractual allowance in November because of higher-than-normal patient balances. We know this is partially due to the suspension of patient statements but are also doing further review to ensure that patient balances are rolling appropriately to secondary payers before rolling to self-pay balances.

Final comments and Upcoming

Work with HealthNET continues in November and we have been working through an audit of our B&O and Sales and Excise taxes submissions for the years 2020-2024 with an outside consulting firm. We are anticipating a receivable because of this work.

Cascade Medical Net Surplus/(Deficit) - 2024



**Cascade Medical Center
Financial Performance Summary
Year-to-Date - November, 2024**

000's omitted

YTD Nov

Net Margin

Actual	1,834
Budget	286
	1,548
Better (Worse) than Budget	1,548

Variance Analysis - favorable vs (unfavorable)

Gross Revenue - CT \$1643; ED \$655; Clinic \$567; Acute \$423; Endo \$412; SwingBed (\$450)	3,363
Contractual Allowances	(572)
	2,792
Net Patient Revenue	2,792
Other Operating Revenue	322
	3,113
Total Operating Revenue	3,113

Expenses

Salaries & Benefits	(8)
Prof. Fees - Acute (\$183); Admin (\$140); HR (\$106); Clinic Prov (\$75); ED Prov (\$62)	(675)
Supplies	(48)
Purchased Services/Repairs - Bus Off (\$247); CT(\$67); IT(\$66); Plant (\$59)	(458)
Other Operating Expenses - IT \$170; Safety Net (\$226); Admin (\$209)	(381)
	(1,569)
Total Operating Expenses	(1,569)

Non-Operating Revenues & Expenses	4
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Actuals Better/(worse) than Budget	1,548
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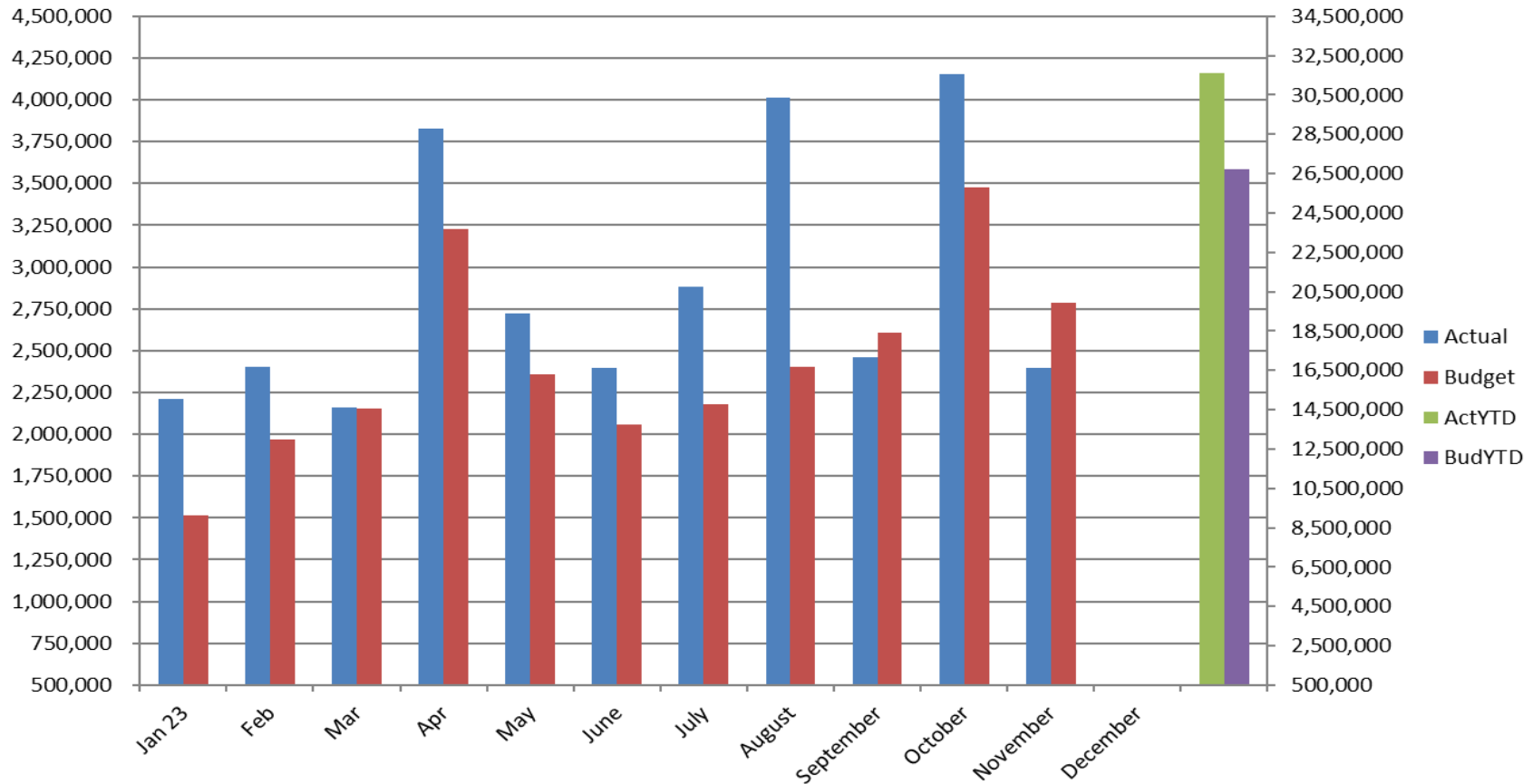
Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending November 30, 2024

	----- Current Period -----			----- Year-to-Date -----			Prior YTD
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating revenues							
Net Patient Revenue	1,894,340	1,969,324	(74,984)	26,598,841	23,807,183	2,791,658	22,075,062
Grants, Contribs, Other Op Revenue	87,302	93,770	(6,468)	1,649,523	1,410,470	239,053	1,281,567
Tax Levies, unrestricted	<u>145,225</u>	<u>137,725</u>	<u>7,500</u>	<u>1,597,475</u>	<u>1,514,975</u>	<u>82,500</u>	<u>1,646,315</u>
Total Operating Revenue	2,126,867	2,200,819	(73,952)	29,845,839	26,732,628	3,113,211	25,002,943
Operating expenses							
Salaries & Benefits	1,672,163	1,656,053	(16,110)	18,564,814	18,557,225	(7,589)	16,560,500
Professional fees	159,581	109,766	(49,815)	1,929,316	1,255,653	(673,663)	2,089,875
Supplies	169,492	163,285	(6,207)	1,935,969	1,888,146	(47,823)	1,939,415
Purchased services	147,806	138,374	(9,432)	2,015,036	1,556,821	(458,215)	1,935,021
Depreciation	211,633	169,874	(41,759)	1,894,348	1,868,614	(25,734)	1,842,008
Other Operating Expenses	<u>285,934</u>	<u>204,625</u>	<u>(81,309)</u>	<u>2,625,923</u>	<u>2,270,246</u>	<u>(355,677)</u>	<u>2,020,688</u>
Total operating expenses	2,646,609	2,441,977	(204,632)	28,965,405	27,396,705	(1,568,700)	26,387,507
Operating gain / (loss)	(519,742)	(241,158)	(278,584)	880,434	(664,077)	1,544,511	(1,384,563)
Nonoperating revenues (expenses)							
Tax Levies, restricted	112,641	112,641	-	1,239,051	1,239,051	-	1,191,234
Interest expense on bonds	(25,327)	(25,328)	1	(278,598)	(278,608)	10	(299,354)
Other Non-Operating rev (exp)	<u>(1,769)</u>	<u>(989)</u>	<u>(780)</u>	<u>(7,137)</u>	<u>(10,879)</u>	<u>3,742</u>	<u>(761)</u>
Total nonoperating rev (exp), net	85,545	86,324	(779)	953,316	949,564	3,752	891,118
Net Income	(434,197)	(154,834)	(279,363)	1,833,750	285,487	1,548,263	(493,445)

Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending November 30, 2024

	----- Current Period -----			----- Year-to-Date -----			Prior YTD
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating revenues							
Gross Patient Revenue	3,104,786	2,863,024	241,762	38,540,812	35,177,374	3,363,438	32,693,671
less:							
Contractual Allowances	1,036,900	753,412	(283,488)	10,180,271	9,646,498	(533,773)	8,997,517
Reserve for Bad Debts	123,484	100,206	(23,278)	1,253,517	1,231,209	(22,308)	1,153,448
Reserve for Financial Assistance	50,061	40,082	(9,979)	508,183	492,484	(15,699)	467,644
Total Deductions from Revenue	1,210,446	893,700	(316,746)	11,941,971	11,370,191	(571,780)	10,618,609
Net Patient Revenue	1,894,340	1,969,324	(74,984)	26,598,841	23,807,183	2,791,658	22,075,062
Grants, Contributions	-	2,000	(2,000)	181,370	167,000	14,370	235,809
Other Operating Revenue	87,302	91,770	(4,468)	1,468,153	1,243,470	224,683	1,045,758
Tax Levies, unrestricted	145,225	137,725	7,500	1,597,475	1,514,975	82,500	1,646,315
Total Operating Revenue	2,126,867	2,200,819	(73,952)	29,845,839	26,732,628	3,113,211	25,002,943
Operating expenses							
Salaries and wages	1,444,466	1,362,112	(82,354)	15,385,360	15,195,607	(189,753)	13,528,776
Employee benefits	227,697	293,941	66,244	3,179,454	3,361,618	182,164	3,031,724
Professional fees	159,581	109,766	(49,815)	1,929,316	1,255,653	(673,663)	2,089,875
Supplies	169,492	163,285	(6,207)	1,935,969	1,888,146	(47,823)	1,939,415
Utilities	24,161	24,556	395	257,147	274,241	17,094	246,799
Repairs and maintenance	14,007	22,844	8,837	297,149	251,284	(45,865)	466,826
Purchased services	133,800	115,530	(18,270)	1,717,887	1,305,537	(412,350)	1,468,194
Continuing medical education	4,524	2,167	(2,357)	17,895	23,837	5,943	13,412
Other expenses	56,812	11,981	(44,831)	335,404	178,470	(156,934)	133,421
Dues and subscriptions	97,828	93,223	(4,605)	954,647	967,412	12,765	758,671
Travel / training / meetings	30,457	7,725	(22,732)	323,687	121,560	(202,127)	200,931
Leases and rentals	21,139	13,948	(7,191)	212,416	166,413	(46,003)	189,483
Depreciation	211,633	169,874	(41,759)	1,894,348	1,868,614	(25,734)	1,842,008
Licenses and taxes	27,334	27,503	169	287,350	280,913	(6,437)	240,424
Insurance	22,353	22,248	(105)	222,792	243,386	20,594	222,962
Interest	1,326	1,274	(52)	14,585	14,014	(571)	14,585
Total operating expenses	2,646,609	2,441,977	(204,632)	28,965,405	27,396,705	(1,568,700)	26,387,507
Operating gain / (loss)	(519,742)	(241,158)	(278,584)	880,434	(664,077)	1,544,511	(1,384,563)
Nonoperating revenues (expenses)							
Tax Levies, restricted	112,641	112,641	-	1,239,051	1,239,051	-	1,191,234
Interest expense on bond financing	(25,327)	(25,328)	1	(278,598)	(278,608)	10	(299,354)
Gain (loss) on disposal of equipment	-	-	-	-	-	-	4,500
Investment income	-	780	(780)	12,326	8,580	3,746	14,201
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	85,545	86,324	(779)	953,316	949,564	3,752	891,118
Net Income	(434,197)	(154,834)	(279,363)	1,833,750	285,487	1,548,263	(493,445)

Cascade Medical 2024 Cash Receipts



Cascade Medical
 Statistics Summary - 2024

	YTD 2023						2024 Act	2024 Bud	Act/Bud	2024 Act	2024 Act	2024 Bud	2024 Bud	Act/Bud
	avg/mo	jul24	aug	sep	oct	nov	mo	mo	% var	YTD Tot	avg/mo	YTD Tot	avg/mo	% var
Acute Care	21	45	39	20	43	43	43	19	126.3%	361	33	256	23	41.0%
Swing Bed	68	49	41	88	45	69	69	107	-35.4%	690	63	1,035	94	-33.4%
Laboratory tests	2,987	3,566	3,254	3,399	3,377	3,049	3,049	2,731	11.6%	36,318	3,302	31,758	2,887	14.4%
Radiology exams	314	437	426	356	386	265	265	283	-6.4%	3,913	356	3,559	324	9.9%
CT scans	130	180	176	160	156	133	133	105	26.7%	1,697	154	1,268	115	33.8%
ED visits	336	490	468	337	358	285	285	279	2.2%	3,945	359	3,677	334	7.3%
Ambulance runs	69	89	92	74	88	51	51	56	-8.9%	775	70	783	71	-1.0%
Clinic visits	1,146	1,243	1,216	1,234	1,264	1,063	1,063	1,239	-14.2%	13,259	1,205	13,785	1,253	-3.8%
Rehab procedures	2,279	2,489	2,338	2,318	2,413	2,094	2,094	2,328	-10.1%	23,812	2,165	28,008	2,546	-15.0%

Patient Statistics

	2023	2 0 2 4											2024	
	YTD Mo Avg	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Mo Avg
Admits														
Acute Care	5.7	7	4	5	8	10	12	10	12	7	11	6		8.4
Short Stay	4.1	6	7	7	5	7	8	9	7	4	5	9		6.7
Swing Bed	4.7	4	1	6	6	2	3	4	4	8	2	6		4.2
Respite Care	0.6	2	1	-	-	-	-	2	-	-	-	1		0.6
Total Admits	15.2	19	13	18	19	19	23	25	23	19	18	22		19.8
Patient Days														
Acute Care	20.8	34	9	25	23	38	42	45	39	20	43	43		32.8
Short Stay	5.3	8.3	11.3	8.3	4.8	11.1	9.2	8.8	10.6	4.8	5.3	10.4		8.4
Swing Bed	68.4	70	38	84	102	75	29	49	41	88	45	69		62.7
Respite Care	6.9	7	6	-	-	-	-	9	-	-	-	5		2.5
Total Patient Days	101.4	119.3	64.3	117.3	129.8	124.1	80.2	111.8	90.6	112.8	93.3	127.4		106.4
Average Length of Stay	6.7	6.3	4.9	6.5	6.8	6.5	3.5	4.5	3.9	5.9	5.2	5.8		5.4
Average Patients per Day	3.3	3.8	2.2	3.8	4.3	4.0	2.7	3.6	2.9	3.8	3.0	4.2		3.5
Worked FTEs	-													#DIV/0!
FTEs (W/ Non-Working Pay*)	-													#DIV/0!
Laboratory (tests)	2,987	3,427	2,847	3,114	3,377	3,389	3,519	3,566	3,254	3,399	3,377	3,049		3,302
Radiology (tests)	259	263	246	233	334	352	344	374	371	332	309	215		307
Mammography (tests)	39	36	38	37	38	35	18	36	41	20	60	28		35
Cardiac Diagnostics	93	87	80	95	85	133	128	132	127	133	111	96		110
CT (Scans)	130	144	131	129	138	173	177	180	176	160	156	133		154
DXA (Scans)	16	13	10	11	8	21	6	27	14	4	17	22		14
PT (services billed)	1,836	1,463	1,441	1,507	1,862	1,978	1,691	2,072	1,862	1,888	2,077	1,847		1,790
ER (visits/procedures)	336	325	262	287	327	385	421	490	468	337	358	285		359
Ambulance (runs)	69	64	47	73	44	66	87	89	92	74	88	51		70
Clinic (visits)	1,149	1,264	1,132	1,146	1,233	1,314	1,150	1,243	1,216	1,234	1,264	1,063		1,205
Occupational Therapy	384	302	246	320	251	462	153	353	405	334	221	187		294
Speech Therapy	58	70	62	66	59	61	33	55	60	59	52	10		53
Cardiac Rehab	-	7	12	15	35	40	24	9	11	37	63	50		28
Endoscopy Procedures	-	27	24	17	24	24	26	17	17	28	25	18		22

REVENUE COMPARISON

	2023	2 0 2 4											2024	
	YTD Mo Avg	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD Mo Avg
Acute Care	\$ 68,971	\$ 124,350	\$ 28,890	\$ 80,250	\$ 73,830	\$ 121,980	\$ 134,820	\$ 144,450	\$ 125,190	\$ 64,200	\$ 138,030	\$ 138,030		\$ 106,729
Short Stay	16,248	27,810	36,660	29,145	15,875	37,340	30,820	29,810	35,025	16,115	17,745	34,770		28,283
Respite Care	4,161	5,005	3,300	-	-	-	-	4,950	-	-	1,540	4,675		1,770
Swing Bed	158,073	190,780	98,230	217,140	263,670	193,875	74,965	126,665	105,985	227,480	116,325	178,365		163,044
Central Supply	26,790	46,843	20,703	20,645	37,524	42,262	38,128	43,430	37,797	26,985	35,783	31,692		34,708
Laboratory	348,140	448,711	343,301	383,678	399,112	391,498	409,357	413,910	385,054	411,522	405,859	367,584		396,326
Cardiac Diagnostics	28,823	22,436	24,588	29,132	27,721	40,176	40,238	37,466	34,350	36,090	32,197	28,860		32,114
CT	441,499	529,581	462,108	479,319	462,828	632,780	703,940	628,700	644,109	603,323	590,062	541,744		570,772
Radiology	132,792	140,411	131,027	132,687	178,723	210,109	189,286	229,994	227,637	187,136	197,028	147,399		179,221
Mammography	22,776	22,920	24,666	27,284	17,304	30,432	11,934	16,618	29,238	14,532	40,188	20,184		23,209
Pharmacy	140,813	164,563	105,684	129,592	156,409	200,553	150,876	157,085	120,329	163,625	183,600	107,135		149,041
Respiratory Therapy	-	90	-	269	-	-	-	358	179	716	895	-		228
Physical Therapy	197,005	162,891	164,573	167,178	143,098	297,086	210,615	240,604	209,279	217,691	234,838	211,676		205,412
Emergency Room	723,505	739,709	570,388	625,754	743,812	845,980	989,160	1,247,391	1,055,598	865,021	824,130	607,289		828,566
Ambulance	235,830	229,135	146,682	220,818	150,456	255,368	260,492	373,435	328,169	258,530	299,153	154,287		243,320
Clinic	299,512	400,468	367,968	319,558	328,510	408,211	393,139	424,269	334,025	372,458	490,257	345,027		380,353
Occupational Therapy	45,420	34,011	33,089	45,081	22,581	71,747	28,424	46,507	49,304	43,519	30,833	24,479		39,052
Outpatient Diagnostic Svcs	57,043	71,615	94,840	94,169	95,743	102,705	94,677	82,484	65,747	121,760	48,395	145,855		92,545
Speech/Contracted Svcs	19,493	24,359	21,522	23,619	15,337	30,539	13,827	19,110	20,962	20,722	18,828	3,813		19,331
Cardiac Rehab	-	1,575	2,475	3,600	7,875	9,000	5,400	2,025	2,475	8,325	13,500	11,925		6,198
Wound Care	-	-	-	-	-	-	-	-	-	885	-	-		80
Dietary/Contracted Svcs	-	6,856	5,265	8,729	7,212	8,513	1,434	-	(518)	-	-	-		3,408
Total Patient Revenue	\$ 2,966,893	\$ 3,394,117	\$ 2,685,959	\$ 3,037,644	\$ 3,147,618	\$ 3,930,151	\$ 3,781,529	\$ 4,269,259	\$ 3,809,933	\$ 3,660,633	\$ 3,719,184	\$ 3,104,786		\$ 3,503,710

Increase (Decrease) in Cash and Cash Equivalents

Cascade Medical Center

For the Month Ending November 30, 2024

	<u>Nov-24</u>	<u>2024 YTD</u>	<u>2023 YTD</u>
<i>Cash flows from operating activities</i>			
Receipts from and on behalf of patients	\$ 2,221,455	\$ 26,970,437	\$ 23,070,545
Other receipts	\$ 23,693	\$ 845,276	\$ 503,254
Payments to & on behalf of employees	\$ (1,416,971)	\$ (16,466,503)	\$ (14,411,303)
Payments to suppliers and contractors	\$ (1,403,778)	\$ (11,174,561)	\$ (10,264,599)
Net cash gained / (used) in operating activities	\$ (575,602)	\$ 174,650	\$ (1,102,103)
<i>Cash flows from noncapital financing activities</i>			
Taxation for maintenance and operations, EMS	\$ 117,364	\$ 2,383,082	\$ 2,456,932
Noncapital grants and contributions	\$ -	\$ 82,856	\$ 299,928
Net cash provided by noncapital financing activities	\$ 117,364	\$ 2,465,938	\$ 2,756,860
<i>Cash flows from capital and related financing activities</i>			
Taxation for bond principal and interest	\$ 33,281	\$ 689,327	\$ 673,743
Purchase of capital assets	\$ (24,739)	\$ (1,192,830)	\$ (180,641)
Payments toward construction in progress	\$ (73,392)	\$ (395,753)	\$ (487,435)
Proceeds from disposal of capital assets		\$ 30,000	\$ 4,500
Proceeds from long-term debt		\$ -	\$ -
Principle & Interest paid on long-term debt		\$ (151,963)	\$ (163,284)
Bond maintenance & issuance costs		\$ (550)	\$ (550)
Capital grants and contributions	\$ -	\$ 98,515	\$ 20,486
Net cash provided by capital and related financing activities	\$ (64,850)	\$ (923,254)	\$ (133,181)
<i>Cash flows from investing activities</i>			
Investment Income	\$ -	\$ 555,596	\$ 543,741
Net increase (decrease) in cash and cash equivalents	\$ (523,089)	\$ 2,272,930	\$ 2,065,317
Cash and Cash equivalents, beginning of period	\$ 17,034,163	\$ 14,238,144	\$ 12,919,205
Cash and cash equivalents, end of period	<u>\$ 16,511,074</u>	<u>\$ 16,511,074</u>	<u>\$ 14,984,523</u>

Forecasted Statement of Cash Flows
Cascade Medical Center
For the year ending December 31, 2024

	<u>Actual</u> <u>1st Qtr</u>	<u>Actual</u> <u>2nd Qtr</u>	<u>Actual</u> <u>3rd Qtr</u>	<u>Actual</u> <u>October</u>	<u>Actual</u> <u>November</u>	<u>Forecast</u> <u>December</u>	<u>Forecast</u> <u>4th Qtr</u>	<u>Actual/Forecast</u> <u>Year End 2024</u>	<u>Budget</u> <u>2024</u>
Cash balance, beginning of period	\$ 14,238,144	\$ 13,783,098	\$ 14,023,100	\$ 16,146,984	\$ 17,034,162	\$ 16,511,074	\$ 16,146,984	\$ 14,238,144	\$ 14,238,144
Cash available for operating needs	\$ 14,021,607	\$ 13,479,513	\$ 13,196,331	\$ 15,275,662	\$ 15,919,729	\$ 15,363,360	\$ 15,275,662	\$ 14,021,607	\$ 14,021,607
Cash restricted to debt service, other restricted funds	\$ 216,537	\$ 303,585	\$ 826,769	\$ 871,321	\$ 1,114,433	\$ 1,147,714	\$ 871,321	\$ 216,537	\$ 216,537
<i>Cash flows from operating activities</i>									
Receipts from and on behalf of patients	\$ 6,145,318	\$ 7,073,582	\$ 8,658,678	\$ 2,871,404	\$ 2,221,455	\$ 2,093,955	\$ 7,186,813	\$ 29,064,391	\$ 24,445,262
Grant receipts	\$ 74,176	\$ 49,674	\$ 10,000	\$ 3,021	\$ -	\$ 2,000	\$ 5,021	\$ 138,871	\$ 79,000
Other receipts	\$ 187,045	\$ 115,919	\$ 381,218	\$ 137,401	\$ 23,693	\$ 60,445	\$ 221,538	\$ 905,721	\$ 794,340
Payments to or on behalf of employees	\$ (3,932,884)	\$ (4,793,421)	\$ (4,192,885)	\$ (2,130,342)	\$ (1,416,971)	\$ (1,485,874)	\$ (5,033,187)	\$ (17,952,377)	\$ (19,537,764)
Payments to suppliers and contractors	\$ (2,699,435)	\$ (3,131,698)	\$ (2,859,970)	\$ (1,079,679)	\$ (1,403,778)	\$ (615,120)	\$ (3,098,577)	\$ (11,789,680)	\$ (7,610,953)
Net cash provided by operating activities	\$ (225,780)	\$ (685,944)	\$ 1,997,041	\$ (198,196)	\$ (575,602)	\$ 55,407	\$ (718,391)	\$ 366,926	\$ (1,830,116)
<i>Cash flows from noncapital financing activities</i>									
Unencumbered M & O taxation	\$ -	\$ -	\$ -	\$ 231,410	\$ 32,407	\$ 5,912	\$ 269,729	\$ 269,729	\$ 271,769
Taxation for Emergency Medical Services	\$ 113,004	\$ 865,909	\$ 51,999	\$ 609,035	\$ 84,957	\$ 14,668	\$ 708,660	\$ 1,739,571	\$ 1,652,698
Investment Income	\$ 165,805	\$ 161,220	\$ 171,017	\$ 57,556	\$ -	\$ 46,030	\$ 103,586	\$ 601,627	\$ 552,360
Donations	\$ -	\$ -	\$ 44,499	\$ -	\$ -	\$ -	\$ -	\$ 44,499	\$ 90,000
Net cash provided by noncapital financing activities	\$ 278,809	\$ 1,027,128	\$ 267,514	\$ 898,001	\$ 117,364	\$ 66,610	\$ 1,081,975	\$ 2,655,426	\$ 2,566,827
Proceeds from Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less Funds Expended for Capital Purchases	\$ (595,122)	\$ (624,367)	\$ (185,224)	\$ (55,739)	\$ (98,131)	\$ (98,338)	\$ (252,208)	\$ (1,656,921)	\$ (1,180,056)
Increase/(decrease) in cash available for operations	\$ (542,094)	\$ (283,183)	\$ 2,079,332	\$ 644,067	\$ (556,370)	\$ 23,679	\$ 111,376	\$ 1,365,431	\$ (443,345)
Cash available for operating needs	\$ 13,479,513	\$ 13,196,331	\$ 15,275,662	\$ 15,919,729	\$ 15,363,360	\$ 15,387,038	\$ 15,387,038	\$ 15,387,038	\$ 13,578,262
Taxation for bond prin & int (incl encumbrd M&O)	\$ 87,048	\$ 675,147	\$ 45,102	\$ 243,112	\$ 33,281	\$ 6,085	\$ 282,478	\$ 1,089,775	\$ 1,079,927
Principle & Interest paid on long-term debt	\$ -	\$ (151,963)	\$ (550)	\$ -	\$ -	\$ (937,963)	\$ (937,963)	\$ (1,090,476)	\$ (1,089,926)
Restricted grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase/(decrease) in restricted cash	\$ 87,048	\$ 523,184	\$ 44,552	\$ 243,112	\$ 33,281	\$ (931,878)	\$ (655,485)	\$ (701)	\$ (9,999)
Cash restricted to debt service, other restricted funds	\$ 303,585	\$ 826,769	\$ 871,321	\$ 1,114,433	\$ 1,147,714	\$ 215,836	\$ 215,836	\$ 215,836	\$ 206,538
Cash balance, end of period	\$ 13,783,098	\$ 14,023,100	\$ 16,146,984	\$ 17,034,162	\$ 16,511,074	\$ 15,602,874	\$ 15,602,874	\$ 15,602,874	\$ 13,784,800

CASCADE MEDICAL CENTER
EMERGENCY MEDICAL SERVICES - NOVEMBER, 2024

REVENUE	EMERGENCY ROOM		AMBULANCE		COMBINED EMERGENCY MEDICAL SERVICES		
	11/30/2024	11/30/2024 YTD	11/30/2024	11/30/2024 YTD	11/30/2024	11/30/2024 YTD	11/30/2023 YTD
PATIENT REVENUE	607,289	9,114,230	154,287	2,676,523	\$761,576	\$11,790,752	\$10,552,699
DEDUCTIONS FROM REVENUE CONTRACTUAL ALLOWANCE, BAD DEBT & CHARITY CARE	\$353,321	\$5,302,659	\$82,652	\$1,433,813	\$435,972	\$6,736,472	\$6,330,488
NET PATIENT REVENUE	\$253,968	\$3,811,571	\$71,635	\$1,242,709	\$325,604	\$5,054,281	\$4,222,211
OTHER OPERATING REVENUE	\$0	\$0	-	43,198	\$0	\$43,198	\$0
TOTAL OPERATING REVENUE	\$253,968	\$3,811,571	\$71,635	\$1,285,908	\$325,604	\$5,097,480	\$4,222,211
OPERATING EXPENSES							
SALARIES AND WAGES	195,236	2,186,313	145,723	1,508,815	\$340,959	\$3,695,128	\$2,983,845
EMPLOYEE BENEFITS	20,361	302,467	27,734	344,756	\$48,096	\$647,222	\$544,419
PROFESSIONAL FEES	6,908	124,647	-	5,550	\$6,908	\$130,197	\$303,383
SUPPLIES	10,712	79,758	15,822	96,357	\$26,533	\$176,115	\$167,010
FUEL	-	-	1,850	20,320	\$1,850	\$20,320	\$22,617
REPAIRS AND MAINT.	-	150	460	37,524	\$460	\$37,674	\$45,767
PURCHASED SERVICES	2,958	36,458	13,783	175,294	\$16,741	\$211,752	\$201,541
CONTINUING MEDICAL EDUCATION	504	17,064	17,558	31,448	\$18,062	\$48,512	\$17,078
DUES	1,034	15,574	603	19,566	\$1,637	\$35,140	\$27,219
OTHER EXPENSES	452	3,363	774	49,343	\$1,226	\$52,706	\$23,123
LEASES / RENTALS	232	2,510	2,438	37,386	\$2,670	\$39,896	\$33,114
DEPRECIATION	4,522	49,739	17,597	193,562	\$22,118	\$243,302	\$246,863
TAXES AND LICENSES	-	530	-	584	\$0	\$1,114	\$1,451
INSURANCE	1,079	11,864	4,455	49,007	\$5,534	\$60,870	\$58,868
OVERHEAD COSTS	195,029	2,068,627	88,981	943,804	\$284,010	\$3,012,431	\$3,224,905
TOTAL OPERATING EXPENSES	\$439,027	\$4,899,064	\$337,777	\$3,513,317	\$776,804	\$8,412,380	\$7,901,201
MARGIN ON OPERATIONS	(\$185,059)	(\$1,087,494)	(\$266,141)	(\$2,227,409)	(\$451,200)	(\$3,314,900)	(\$3,678,990)
TAX REVENUE					\$145,225	\$1,597,475	\$1,646,315
NET MARGIN WITH TAX REVENUE					(\$305,975)	(\$1,717,425)	(\$2,032,675)
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2024	285	3,945	51	775			
Total Ambulance Runs (includes unbillable runs)			90	1,136			
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2023	280	3,701	70	760			
Total Ambulance Runs (includes unbillable runs)			94	1,092			

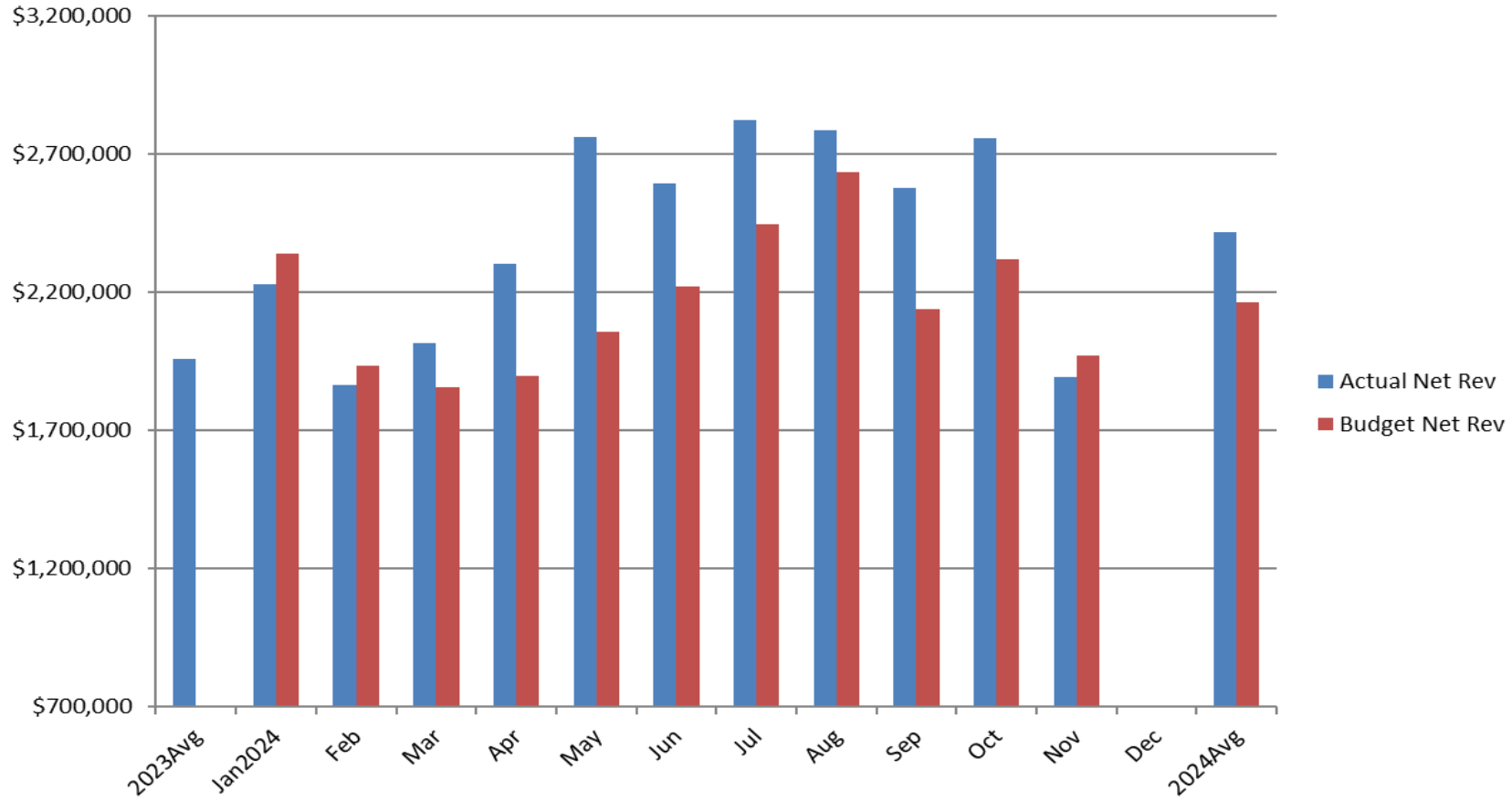
**Cascade Medical Center
Balance Sheet**

As of November 30, 2024 and December 31, 2023

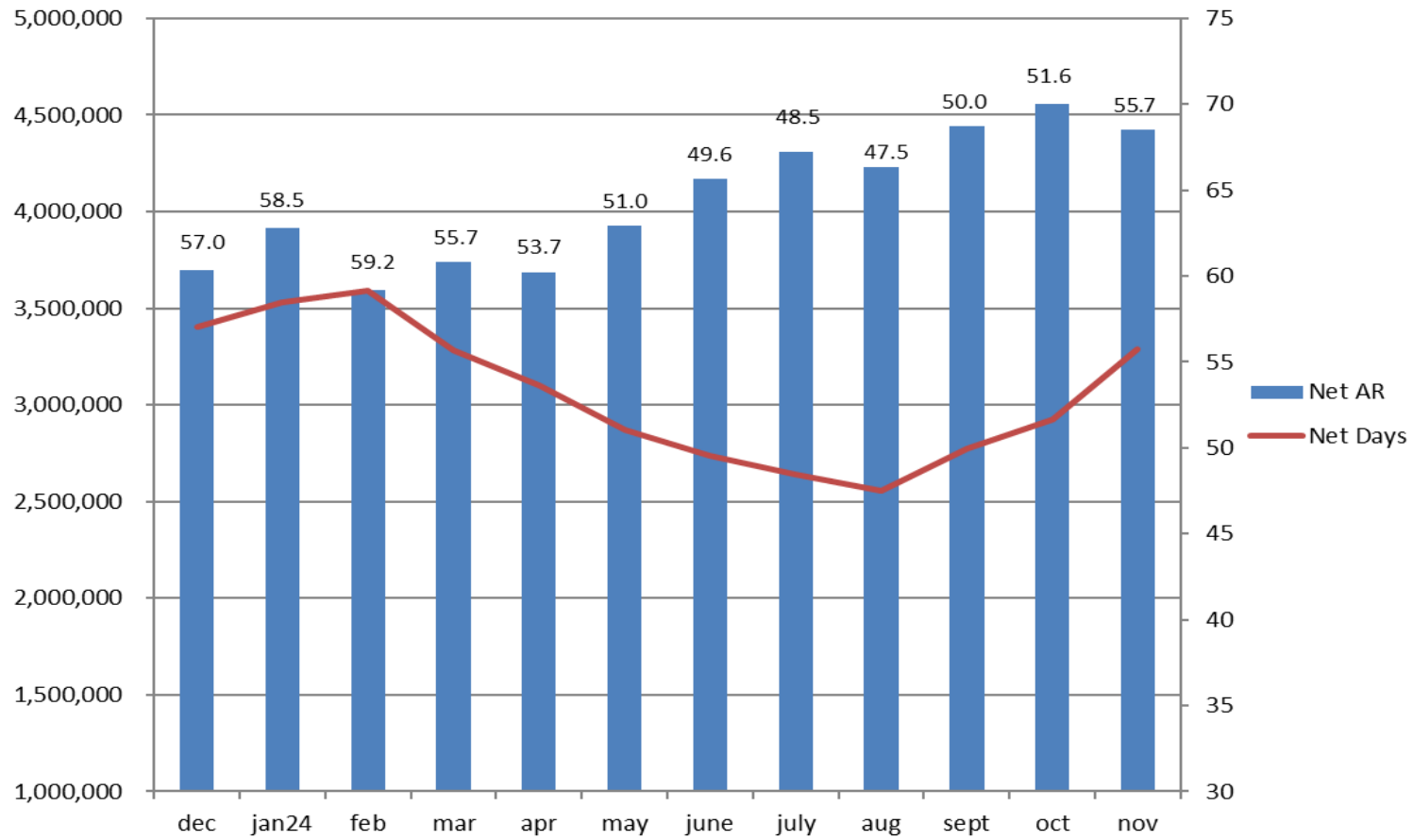
	Nov 2024	Dec 2023		Nov 2024	Dec 2023
ASSETS			LIABILITIES & FUND BALANCE		
Current Assets			Current Liabilities		
Cash and Cash Equivalents	765,521	925,852	Accounts Payable	248,118	636,707
Savings Account	13,341,760	11,886,669	Accrued Payroll	487,130	457,506
Patient Account Receivable	8,046,943	6,490,775	Refunds Payable	(177)	1,285
less: Reserves for Contractual Allowances	(3,621,125)	(2,859,845)	Accrued PTO	966,308	854,110
Inventories and Prepaid Expenses	279,515	270,696	Payroll Taxes & Benefits Payable	15,195	83,616
Taxes Receivable - M&O Levy	(35,248)	11,199	Accrued Interest Payable	151,963	25,327
- EMS Levy	(93,456)	31,211	Current Long Term Debt	786,639	793,670
Other Assets	570,317	1,064,683	Current OPEB Liability	946,847	996,196
Total Current Assets	<u>19,254,228</u>	<u>17,821,239</u>	Short Term Lease	36,493	36,493
			ST Subscriptions	46,906	46,906
Assets Limited as to Use			Settlement Payable	737,742	741,000
Cash and Cash Equivalents			Total Current Liabilities	<u>4,423,163</u>	<u>4,672,815</u>
Funded Depreciation	676,002	964,217	Long Term Liabilities		
CVB Memorial Fund	1,275	1,274	Notes Payable	199,824	199,824
UTGO Bond Payable Fund	697,219	75,373	Covid SHIP Funding	-	-
LTGO Bond Payable Fund	356,973	2,004	PPP Note Payable	-	-
Investment Memorial Fund	136,958	131,019	CARES Act Funds Reserve	-	-
Settlement Account	179,374	171,595	UTGO Bond Payable	4,460,000	4,460,000
Paycheck Protection Loan Proceeds	-	-	LTGO Bond Payable	4,215,000	4,215,000
Cash - EMS	157,050	82,148	Deferred Revenue/Bond Premium	78,348	83,493
	<u>2,204,852</u>	<u>1,427,630</u>	Long Term OPEB/Pension Liability	2,651,452	2,651,452
Taxes Receivable - Construction Bond Levy	(36,665)	11,246	Long Term ROU Leases	5,359	5,359
Total Assets Limited as to Use	<u>2,168,187</u>	<u>1,438,875</u>	Long Term Subscriptions	13,039	13,039
			Total Long Term Liabilities	<u>11,623,020</u>	<u>11,628,165</u>
Property, Plant and Equipment			Total Liabilities	<u>16,046,183</u>	<u>16,300,980</u>
Land	522,015	522,015	Fund Balance - Prior Years	13,979,478	13,979,478
Land Improvements	1,420,326	1,420,326	Fund Balance - Current Year	1,833,750	-
Buildings & Improvements	10,709,788	10,502,549	Total Fund Balance	<u>15,813,228</u>	<u>13,979,478</u>
Fixed Equip - Hospital	9,203,151	8,946,455			
Major Movable Equipment Hospital	8,853,088	7,975,703			
Construction in Progress	749,289	760,146			
Total Property, Plant and Equipment	<u>31,457,657</u>	<u>30,127,194</u>			
Less: Accumulated Depreciation	<u>(22,918,217)</u>	<u>(21,023,868)</u>			
	8,539,440	9,103,326			
ROU Leases					
ROU Leases	243,095	243,095			
Less Accumulated Amortization	<u>(120,495)</u>	<u>(120,495)</u>			
	122,600	122,600			
Other Assets					
Long Term Pension Assets	591,878	591,878			
Deferred OPEB/Pension Costs	901,308	901,308			
Deferred Bond Costs	281,771	301,233			
TOTAL ASSETS	<u>31,859,412</u>	<u>30,280,459</u>	TOTAL LIABILITIES & FUND BALANCE	<u>31,859,412</u>	<u>30,280,459</u>

Cascade Medical

2024 Net Patient Revenue, Actual vs. Budget



Days in Net Accounts Receivable



Cascade Medical

Accounts Receivable Trending Report - 2024

Total Facility	Dec 2021	Dec 2022	Dec 2023	Jun24	Jul	Aug	Sept	Oct	Oct2
0 - 30 days	2,437,008	2,660,733	2,851,120						
31-60 days	863,160	545,432	839,394						
61-90 days	332,252	349,290	451,019						
91-180 days	991,256	1,129,065	1,005,422						
over 180 days	1,016,613	1,360,992	1,343,819						
Total Balance	5,640,289	6,045,511	6,490,775	7,313,880	7,556,174	7,424,893	7,796,748	7,994,910	8,046,943
Credit bals as % of AR	2.5%	6.8%							
% >90 w/o installs	33.6%	41.2%							