CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Public Hospital District No.1: Board of Commissioners Meeting Agenda

Wednesday May 28, 2025 | 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.	**Board Education: Quality**	4:30	Commissioners
II.	**Call to Order**	5:30	Shari Campbell
III.	**Pledge of Allegiance**	5:30	Shari Campbell
IV.	**Consent Agenda**	5:30	Shari Campbell

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.

- Meeting Agenda
- April 23, 2025 Board Meeting Minutes
- Policy: Change Order Authority
- Policy: New Commissioner Orientation
- Policy: Public Records Request

Previous Month's Warrants Issued:	10126451 – 10126731	04/12/2025 – 05/16/2025	$ 1,319,637.70
Accounts Payable EFT Transactions:	20250051 – 20250069	04/12/2025 – 05/16/2025	$ 944,917.84
Accounts Payable ACH Transactions:	EP11774 – EP1175	04/12/2025 – 05/16/2025	$ 424.00
Payroll EFT Transactions:	25887 – 26533	04/12/2025 – 05/16/2025	$ 1,532,382.19

- April 2025 Bad Debt

V.	**Community Input** 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.	5:35	Commissioners
VI.	**Introduction: Linda Greiner, PA-C**	5:40	Diane Blake
VII.	**2024 Audit Presentation**	5:45	Kami Matzek, DZA
VIII.	**CM Values**	6:25	Diane Blake
IX.	**Committee Reports**	6:30	
	a. Quality Oversight Committee		Jessica Kendall
	b. Medical Staff		Shari Campbell
	c. Community Outreach and Awareness Committee		Shari Campbell
X.	**Discussions & Reports**	6:50	
	a. Meditech Update		Pat Songer
	b. Decision Matrix		Diane Blake
XI.	**Action Items**	7:10	Commissioners
	a. **MOTION**: Approve Credentialing		
	b. **MOTION:** Approve Capital Spending for Clinic Remodel		
	c. **MOTION:** Appoint COAC Committee Member		
XII.	**April Financials**	7:30	Marianne Vincent
XIII.	**Administrator Report**	7:35	Diane Blake
XIV.	**Board Action Items**	7:55	Commissioners
	• **Meeting Evaluation/Commissioner Comments**	8:00	Commissioners
	• What topics should come back at a future meeting for more discussion? What additional information is needed to deepen your understanding?		
	• Given the updates you heard today and our 2025 strategic objectives, do you have any additional questions about these focus areas?		
	• Is there anything you think we should do more of/less of to achieve our priorities?		
XV.	**Executive Session: Performance of a Public Employee (RCW 42.30.110(1)(g)**	8:10	
XVI.	**Adjournment**	8:40	Shari Campbell

BOARD CALENDAR REMINDERS

Date	Event	Commissioners (Max 2)	Location	Time
June 11, 2025	CMF Board Meeting		ABC Room	9:00 AM
June 16, 2025	CMF Golf Classic	Shari	Kahler Mountain Club	All Day
June 22-25, 2025	WSHA Annual Conference	All Commissioners Welcome	Campbell's Resort, Chelan, WA	All Day
July 16, 2025	CMF Board Meeting		ABC Room	9:00 AM
August 6, 2025	Medical Staff Meeting		ABC Room	7:00 AM
August 12, 2025	Q3 Open Forum		ABC Room	12:30 PM
August 13, 2025	Q3 Open Forum		ABC Room	11:30 AM
August 14, 2025	Q3 Open Forum		ABC Room	5:15 PM
August 15, 2025	Q3 Open Forum		ABC Room	12:00 PM
August 20, 2025	CMF Board Meeting		ABC Room	9:00 AM
August 21, 2025	Community Block Party		TBD	TBD
September 17, 2025	CMF Board Meeting		ABC Room	9:00 AM
October 1, 2025	Medical Staff Meeting		ABC Room	7:00 AM
October 22, 2025	CMF Board Meeting		ABC Room	9:00 AM
November 11, 2025	Q4 Open Forum		ABC Room	12:30 PM
November 12, 2025	CMF Board Meeting		ABC Room	9:00 AM
November 12, 2025	Q4 Open Forum		ABC Room	11:30 AM
November 13, 2025	Q4 Open Forum		ABC Room	5:15 PM
November 14, 2025	Q4 Open Forum		ABC Room	12:00 PM
November 18, 2025	Community Engagement Night		Leavenworth Festhalle	TBD
December 10, 2025	CMF Board Meeting		ABC 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 May 28, 2025

PLEASE NOTE: A board education session relating to quality will occur at 4:30 PM in the Arleen Blackburn Conference Room, one hour prior to the board meeting.

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

- **Consent Agenda** – The policies have been reviewed by either the Finance Committee (Change Order Authority) or the Governance Committee (New Commissioner Orientation, Public Records Request), and each recommend them to the board for approval. Additionally, please feel free to connect with Marianne or Diane with any questions in advance of Wednesday's meeting and / or pull individual items from the consent agenda at the meeting, should you wish to discuss.
- **Introduction: Linda Greiner, PA-C** – This is an opportunity to meet our newest provider team member. Linda's role is as a hospitalist and clinic same day / walk-in provider, and she has also, additionally, been assisting with emergency department coverage in recent weeks. This is an opportunity to meet and connect with Linda; we're grateful to have her on our team!
- **2024 Audit Presentation** – Included in your packet are 2024 audited financials as well as the 2024 financial indicators. Kami Matzek, with Dingus, Zarecor and Associates, who led our audit, will be in attendance to give the audit report. In case it's helpful to know, the Finance Committee did not review the audited financials in advance, but they did participate in an exit conference with the audit team, per our standard practice.
- **Committee Reports**
    - Quality Oversight Committee – Included in your packet is the agenda from the most recent committee meeting, to inform Jessica's report.
    - Medical Staff – No documents are included in your packet for this item. Shari, who attended the most recent meeting, will provide a verbal report.
    - Community Outreach and Awareness Committee – Included in your packet is the most recent committee meeting agenda as well as the list of Q2 outreach opportunities, to inform Shari's report.
- **Discussions & Reports**
    - Meditech Update – Included in your packet is a summary report of Meditech work, to inform Pat's report. This periodic update is provided to give the board high-level insight to ongoing optimization work.
    - Decision Matrix – Included in your packet is a draft decision-making matrix / tool. This document was reviewed by the Governance Committee and is proposed as a method to provide structure around the provision of data/information and role clarity as board and management approach big decisions together. We look forward to hearing your thoughts on this document, including what questions you may have and what ideas you may have to improve upon it.
- **Action Items**

- Credentialing – Included in your packet is a document with a list of providers for your consideration for credentialing approval.
- Capital Spending for Clinic Remodel – Included in your packet is a summary document regarding this project. In February, the board approved moving forward with a request for proposal (RFP) to seek bids for a remodel of clinic space. We received bids and the next step in the process is to seek board approval for awarding the bid.
- Community Outreach & Awareness Committee (COAC) Appointment – Included in your packet is a document listing current commissioner appointments to board committees. The COAC is in need of a second commissioner participant; this agenda item provides time to consider and, hopefully, appoint a second commissioner to serve on the committee.

- **April Financials** – Included in your packet is the financial report for April 2025.

Further Notes

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

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Minutes of the Board of Commissioners Meeting
Chelan County Public Hospital District No. 1
Arleen Blackburn Conference Room & Video Conference Connection
April 23, 2025

Present: Shari Campbell, President; Tom Baranouskas, Vice President; Cary Ecker, Commissioner; Dr. Jesse Knight, 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; Natasha Piestrup, Director of Nursing; Whitney Lak, Clinic Director; Megan Baker, Executive Assistant; Madison McNeil, HR Coordinator

Guests: Clint Strand, Director of Public Relations

Zoom: Anonymous Participant

Topics	Actions/Discussions
Call to Order	• President Shari Campbell called the meeting to order at 5:30 PM. Cary then led the Pledge of Allegiance.
Consent Agenda	• Jessica moved to approve the consent agenda. Cary seconded the motion, and the group unanimously approved.
(Action Item) New Commissioner Appointment, Position No.4	• Jessica Kendall moved to appoint Dr. Jesse Knight to Position No.4. Shari seconded and the group of 4 Commissioners unanimously approved.
Oath of Office	• Megan Baker administered the oath of office to Dr. Jesse Knight, who affirmed her commitment as a commissioner to Cascade Medical.
Community Input	• None
CM Values	Diane Blake provided the report. • Diane shared that Clinic Director Whitney Lak used ChatGPT to explore how CM's Shared Values are interpreted, revealing their deep interconnection and role in shaping CM's culture. • Examples of values in action included: a clerkship student who stayed well beyond their shift out of engagement and was invited to dinner by the ED team, and a parent who praised the ED for providing affirming care without misgendering or misnaming their child.
Committee Reports	**Finance Committee** Tom Baranouskas provided the report. • The group reviewed financial topics including land valuation and whether reappraisal is appropriate. Management is nearing completion of the long-term planning document, which outlines key assumptions like depreciation and ties into annual risk stratification. Discussions also covered Q1 financials, high bad debt linked to suspended statements, and how componentized depreciation has impacted Medicare reimbursements. **Governance Committee** Shari Campbell provided the report. • The annual board retreat likely to be scheduled for October. The committee opted to postpone the full-board assessment, with plans to revisit the process in Q4 and aim for completion in 2026. In May, the board will review a decision-making matrix included in the meeting materials. New commissioner orientation plan was reviewed, with the WSHA/AWPHD governance portal identified as a valuable resource.

	The committee also recapped the CEO evaluation process, noting that performance evaluation training was completed in March, and confirmed that the board's annual objectives are all on track.
	• **Motion: Approve Board Committee and Liaison Appointments**
	  o Proposed board committee assignments: Tom (chair) and Cary on the Finance Committee; Shari (chair) and Tom on the Governance Committee; Jessica (chair) and Jesse on the Quality Committee. Shari on the Community Outreach and Awareness Committee, with the second seat remaining open for now.
	  o Tom moved to approve; Cary seconded. Motion unanimously approved.
	
	Board Quality Rounding
	Tom Baranouskas and Cary Ecker provided the report.
	• **Infection Control**
	  o Goal: Decrease our hospital acquired infection (HAI) rate to be equal or less than 6 per 1000 patient days.
	  o Challenge: A treatment-resistant fungus is on the rise in our region. Alex R. is developing a response plan to ensure preparedness and effective management.
	• **Business Services**:
	  o Goal: Decrease net AR days to an average of 52 or less for all financial classes by the end of 2025.
	  o Note: Four staff were awarded the Mark Judy Caregiver Scholarships to be Certified Revenue Cycle Representatives. This commitment to improving professional skills demonstrates a high level of dedication.
	
	Part-time Resident Advisory Council
	Shari Campbell provided the report.
	• The group shared input on how CM can better promote services to patients and part-time residents, identified which services are most valued by this population, and discussed aligning space planning with community needs for the Master Facilities Plan. Recruitment of part-time residents to contribute to this work is ongoing, with interested individuals encouraged to connect with Diane.
	• **Motion: Approve Part-time Resident Council Member Appointments**
	  o Tom moved to approve appointment of Theres Campion; Jessica seconded. Motion unanimously approved.

Discussions & Reports	**A. Q1 2025 Organizational Dashboard Review** Diane Blake led the review. • CM has transitioned the dashboard back to a previous format, for hope of improved readability. **Patient & Family Centered Care** • Explore accreditation options with goal of ending 2025 with recommendation of program and timeline to become accredited. o Currently, CM is surveyed by the Washington State Department of Health approximately every 18 months. Pursuing accreditation represents an additional, more rigorous level of review, involving an external body conducting evaluations. The benefits include supporting CM's ongoing growth in quality and reinforcing a culture of continuous improvement. • 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.
    - The rollout of Luma, CM's patient scheduling and communication tool, experienced some delays last year but is now successfully implemented and operational. CM is currently working on the final phase, which includes integrating patient forms that will be available electronically and automatically populated into the patient chart.

Financial Stewardship

- Explore tools that appropriately leverage artificial intelligence and implement at least one before end of 2025.
    - Providers have expressed interest in a tool called AvoMD, an ambient listening solution designed to support charting and clinical documentation. Following the approval of an internal AI policy, CM established an AI Governance Committee to guide the implementation of this tool. A proposal for AvoMD has been received, and a full clinical evaluation is scheduled to begin soon. Pending successful evaluation, a purchase approval request is anticipated soon.
- Focused hospital service line optimization and growth (Swing Bed, Infusion, and Rehab Services)
    - While some components may still be in progress by the of 2025, forward progress is expected throughout the year.

Community Connections

- Implement structured, robust plan for bilingual community dialogue to inform Community Health Needs Assessment (CHNA), which will, in turn, inform the next strategic plan.
    - Community input is underway, with opportunities to deepen engagement. COAC is exploring the addition of a community representative to help strengthen connections and ensure diverse perspectives are included.
- Implement structured communication and outreach plan that is consistently on message, including communications about first touch improvements; maintains focus on priority areas; strengthen connection to Spanish-speaking population; and utilizes regular measurement to adapt work as needed.
    - The Commission recommended the opportunity to collaborate with Upper Valley MEND to distribute the survey using a QR code.
    - CM's CHNA consultant, is ready to offer incentives to encourage participation among Spanish-speaking community members.

B. CHNA Update

Diane Blake provided the update.

- CM is actively progressing through its CHNA, a key requirement for maintaining its non-profit designation. So far, 128 survey responses have been received toward the goal of 200, with continued outreach underway. CM is also preparing to host focus groups with key partners including CM EMS, CM Behavioral Health, the Cascade School District, Upper Valley MEND, and is working to engage additional groups such as the Plain Pantry, local city representatives, the Leavenworth Chamber, and other community leaders. Community feedback and data collected through this process will help shape CM's priority areas and guide the upcoming strategic planning efforts.

C. EMS Levy Results

All commissioners participated in the discussion, expressing gratitude for the

	community's continued support. • Thank you to Shari for participating in several community outreach efforts and representing the board, and to Diane, Pat and Brian for their consistent presence and support. The group shared appreciation for the collective efforts that helped contribute to the successful passage of the EMS Levy.
Action Items	**Motion: Approve Credentialing** • Jessica moved to approve; Cary seconded. Motion unanimously approved. **Motion: Approve Ambulance Purchase** • The Demers Type II Aid/Medic Unit will replace the oldest ambulance in District 3. It will primarily serve as a backup vehicle, support Basic Life Support (BLS) calls, and be utilized for long-distance transports. • Tom moved to approve; Cary seconded. Motion unanimously approved. **Motion: Approve Master Facilities Planning** • The Master Facilities Plan (MFP) leverages data to help CM understand market demand and identify opportunities. It is a collaborative process centered on team and community vision for care and will guide the development of recommendations and solutions to meet evolving hospital district needs. • **Purpose**: To present the outcome of the consultant selection process for the MFP and Service Line Expansion Assessment, and to seek Board approval for the spend. • Cary moved to approve; Tom seconded. Motion unanimously approved.
March 2025 Financials	**Marianne Vincent provided the report.** • The first quarter 2025 results show a net margin of ($160,000), a positive variance of $434,000 compared to the budgeted margin of ($594,000). Both month-to-date and year-to-date figures are ahead of budget. • Over $400,000 of the $500,000 land valuation is attributed to the value of the parking lot that we are purchasing. • Salaries and Benefits are over budget by $90,000, primarily due to higher Acute RN wage expenses and some hospitalist salary overruns. Other expenses are mostly showing positive variances. • Cash collections for Q1 were under budget by ($760,000), while cash balances are $143,000 above budgeted levels. Strong cash collections and an anticipated tax payment bolus in April are expected to improve the position. • The Business Office is aiming to reduce Net AR to 52 days by the end of 2025, with the April figure at 54.6 days. • The audit and Medicare Cost Report materials have been submitted and are currently under review by our audit firm.
Administrator Report	**Diane Blake provided the report.** • **Advocacy Updates**: Representative Schrier and Senator Cantwell visited the region to discuss potential federal Medicaid cuts with local healthcare leaders. Both were well-informed and focused on gathering input to bring critical rural healthcare perspectives back to Washington, D.C. Following the discussion, a small group toured CVCH's new facility. The head of CMS may visit Washington on May 8, and Diane plans to attend and continue advocating for rural healthcare. • **Legislative Updates**: Federally Directed Payment Program brings in over 1 billion to support Medicaid services. Hospitals pay taxes, federal dollars match, money is redistributed. Email to HCA from CMS that seems to indicate that WA's program could be approved but it remains uncertain. Program is essential for supporting Medicaid care in WA. Additionally, FMAP calculation by federal government based on per capita income. WA has high per capita income which is not evenly

	distributed but WA will be hit hard if passes. • **State Budget**: The legislative session began with the state facing a significant budget deficit, and hospitals face increased taxation and declining payment revenues, but many serious threats were mitigated. A remaining issue is the proposed cap on hospital payment rates under the PEBB and SEBB programs. While Critical Access Hospitals like CM are currently exempt from this cap, the change could negatively affect our local hospital partners who are not exempt—potentially straining their budgets and impacting regional healthcare access. • **Internal Connections**: Kudos to Dr. Kendall for helping establish a connection with the regular provider meetings. Appreciation also goes to Natasha for inviting Diane to the Clinical Resource Nurse staff meeting, where Diane shared updates on the EMS Levy and recent legislative developments. • **Provider Coverage & Updates**: An Emergency Department provider will be out for several months while recovering from an injury, resulting in approximately 20% of shifts needing coverage. All but one of those shifts have been filled. CM has also initiated recruitment for a full-time clinic physician, a promising candidate referred by Dr. Kendall, who is scheduled to interview in early May. • **Radiology**: Kudos to Deseree and the entire radiology team—CM successfully passed ACR mammography recertification.
Board Action Items	• No comments.
Meeting Evaluation/Commissioner Comments	• Kudos to the group for a productive and engaging meeting. • The Commissioners are available to join next month's meeting at 4:30 PM to take part in a board education session focused on Quality.
Adjournment	• Jessica moved to adjourn at 8:19 PM; Cary seconded, and the group unanimously agreed.

_____ _____

Shari Campbell, President Jessica Kendall, Secretary

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Title:	**Change Order Authority**	Effective Date:	**11/01/2007**
Categories:	**Board of Commissioners**	Approved Date:	**05/24**/2024
Prepared By:	**Marianne Vincent (Chief Financial Officer)**		
Reviewed By:	**Diane Blake** (Chief Executive Officer)**; Board Finance Committee**		
Approved By:	**Diane Blake** (Chief Executive Officer)**, Board of Commissioners**		

POLICY:

1. In order to facilitate and expedite construction projects, the Board of Commissioners delegate authority for approving change orders according to the following guidelines: whereas (X) designates the individual with authority to sign change orders

2. Project Manager will keep a change order log and present this on a regular basis to the Board.

3. The change order log shall identify the nature, cost and time impacts of all change orders.

PROCEDURE:

Change Order Level	Project Manager and/or Facility Consultant	Administrator	Board
No cost, no time impact	X		
Up to $25,000 and within project budget and time delay less than working 10 days		X	
Greater than $25,000, or exceeds project budget or time delay greater than working 10 days (may require special board meeting)			X

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Title:	**New Commissioner Orientation**	Effective Date:	**11/01/2014**
Categories:	**Board of Commissioners**	Approved Date:	**04/26/2016**
Prepared By:	**Diane Blake (Chief Executive Officer)**		
Reviewed By:	**Not Assigned, Board Governance Committee**		
Approved By:	**Not Assigned; Board of Commissioners**		

PURPOSE: To establish a standard practice for orienting new Commissioners who serve on the Cascade Medical Board of Commissioners. Standardization of orientation practices optimize the efficiency and effectiveness of the orientation process.

POLICY:
Upon appointment, each new Commissioner will receive, at a minimum, the following documents in organized electronic format:

- General Board Information
  - List of Board Members w/terms, contact information and bios
  - Board Member Job Description
  - Board President Job Description
  - Commissioner Pledge
  - Commissioner Time Commitment document
  - List of Board Committees, Committee Charters and Committee work plans
  - List of regular meetings and board committee meeting dates
  - Compiled list of last Board Self-Assessment
  - Current list of which board actions statutorily require a resolution

- Organizational Planning Documents
  - CM's Mission, Vision and Shared Values
  - Board Bylaws
  - Current year Strategic Plan
  - Current year Board Objectives
  - Current Risk Stratification
  - CEO Job Description
  - CM Succession Plan with Board Matrix
  - Access to most recent Community Health Needs Assessment

- Organizational Information
  - Organizational Chart
  - Contact information for Executive team members and Executive Assistant
  - List of Medical Staff members

- Policies and Procedures
  - Board Policies
    - Conflict of Interest
    - Open Public Meetings
    - Identity Theft Red Flag
    - Receiving legal documents from a process server
    - Policy creation, review and approval
    - Death with Dignity Act
    - New commissioner orientation
    - Non-payroll warrant EFT release
    - Capital Spending approval matrix
    - Change Order Authority
    - Financial Management Policy
    - Reporting Improper Government Action

draft

Title:	**New Commissioner Orientation**	Effective Date:	**11/01/2014**
Categories:	**Board of Commissioners**	Approved Date:	**04/26/2016**
Prepared By:	**Diane Blake (Chief Executive Officer)**		
Reviewed By:	**Not Assigned, Board Governance Committee**		
Approved By:	**Not Assigned; Board of Commissioners**		

        - Financial Assistance Policy
        - Requests for Public Records
        - Commissioner Compensation
    - Compliance Policies
        - Organizational Integrity Compliance Committee Structure & Purpose
    - Quality Oversight Policies
        - Risk Management Program
        - Quality Assessment and Improvement Program
    - Medical Staff Policies
        - Professional Practice Evaluation Policy
        - Medical Staff Credentialing Policy
    - HIPAA Policies
        - Protected Health Information General Rules Re Uses and Disclosures
        - Privacy Violation – Employee Sanctions and Internal Investigation of Breaches of Confidentiality
- Finances
    - Current Year Annual Budget
    - Year to date financial statements
    - Most recent audited financial statements and financial indicators
    - Insurance coverage information

- Revised Code of Washington (RCW's)
    - 42.30.010
    - 42.30.030
    - 42.30.050
    - 42.30.060
    - 42.30.110
    - 70.44.003
    - 70.44.007
    - 70.44.050
    - 70.44.060
    - 70.44.070
    - 70.44.080
    - 70.44.090

- Educational Materials
    - "Navigating the Boardroom: 40 Maxims You Must Know and Do to Be a Great Director" by Dennis D. Pointer
    - Critical Questions Every Board Needs to be able to Answer
    - Web links to on-line resources, including AWPHD & WSHA
    - Information about AWPHD/WSHA governance training program and certification
    - List of common healthcare acronyms
    - Link to Association of Washington Public Hospital District's (AWPHD) Commissioner Candidate webinar
    - Current Board Education Plan

- Other Information

draft

Title:	**New Commissioner Orientation**	Effective Date:	**11/01/2014**
Categories:	**Board of Commissioners**	Approved Date:	**04/26/2016**
Prepared By:	**Diane Blake (Chief Executive Officer)**		
Reviewed By:	**Not Assigned, Board Governance Committee**		
Approved By:	**Not Assigned; Board of Commissioners**		

  - Part-time Resident Advisory Council Resolution and list of current members
  - Foundation Agreement and list of current members

Ideally within the first two weeks of appointment, the new Commissioner will, with facilitation by the Executive Assistant:

- Be given a tour of Cascade Medical and introduced to staff
- Meet with the CEO to discuss orientation materials, public nature of work (emails, documents, etc.), pressing issues, etc.
- Meet with Human Resources to secure badge, parking pass, discuss benefits, etc.
- Meet with Executive Assistant regarding board processes
- Meet with Director of Public Relations to assist in preparation of press release for local papers
- Be connected with another Commissioner selected to serve as mentor

Ideally within the first three months of appointment, the new Commissioner will:

- Meet with the CFO for education on CM's finances and financial statements
- Have an opportunity to connect with all other Executive Team members for a 1:1 meet & greet
- Meet individually with the chair of each Board of Commissioners Committee, to understand the purpose of each committee and to build relationships
- Meet individually with any Commissioner who is not a Board Committee Chair, to build relationships
- The new Commissioner's mentor will be responsible for checking in on the progress of a new Commissioner's orientation, for the purpose of creating a welcoming environment, ensuring the process is working well for the new Commissioner, and to assist with their meeting with other Commissioners.

Within 90 days of taking office, per RCW 42.30.205, the new Commissioner will complete Open Public Meeting Act Training. This will be facilitated by Cascade Medical's Executive Assistant.

Completion of all orientation items will be tracked by Cascade Medical's Executive Assistant and followed by the Governance Committee.

draft

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Title:	**Requests for Public** Records	Effective Date:	**Not Set**
Categories:	**Board of Commissioners**	Approved Date:	**04/27**/2023
Prepared By:	**Megan Baker (Executive Assistant)**		
Reviewed By:	**Diane Blake (Chief Executive Officer), Board Governance Committee**		
Approved By:	**Diane Blake** (Chief Executive Officer)**, Board of Commissioners**		

Requests for Public Records Policy

Section 1. Authority and Purpose.

The Washington State Public Records Act, Chapter 42.56 RCW (the "Act"), requires each government agency to make available for inspection and copying nonexempt public records in accordance with published rules. RCW 42.56.070(1). The Act further defines "public record" to include any "writing containing information relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used, or retained" by the agency. RCW 42.56.070(2) requires each agency to set forth "for informational purposes" every law, in addition to the Act, that exempts or prohibits the production of public records held by that agency.

The purpose of this Policy is to provide rules by which the Chelan County Public Hospital District No. 1 ("District") implements the provisions of the Act for the District's public records. This Policy provides information to persons wishing to request access to public records of the District and establishes processes for both requestors and District staff that are designed to best assist members of the public in obtaining such access.

Section 2. Interpretation and Construction.

The provisions of this Policy shall be liberally interpreted and construed to promote full access to the District's public records in order to assure continuing public confidence in government: *provided*, that when making public records available, the District shall prevent unreasonable invasions of privacy, shall protect public records from damage, loss, or disorganization, and shall prevent excessive interference with essential government functions.

Section 3. Public Records Index.

A. The District does hereby formally order that maintaining an index of public records pursuant to RCW 42.56.070 would be unduly burdensome for the following reasons:

1. The initial construction and subsequent maintenance of such an index would be a financial burden upon the District.

2. The District does not have sufficient staffing available to initially prepare and subsequently maintain such a comprehensive index.

B. The District shall make available for public inspection and copying any index maintained by the District for District use (if and/or when created and available).

Section 4. Public Records Available - Public Records Officer.

A. Public records of the District shall be made available for public inspection and copying pursuant to this Policy, except as otherwise provided by law.

B. The Public Records Officer shall serve as the official point of contact for members of the public who

request disclosure of public records. The Public Records Officer shall be responsible for implementation of and compliance with this Policy and the Act.

C. The Public Records Officer may delegate responsibilities as needed to process and complete any response to a public records request pursuant to this Policy.

Section 5. Public Records Requests - Process.

A. Public records may be inspected and/or copies may be obtained under the following procedures:

1. A request for public records must be directed to the Public Records Officer for the District. A public records request must be for identifiable records. A request for all or substantially all records prepared, owned, used, or retained by the District is not a valid request for identifiable records under this Policy or state law, provided that, a request for all records regarding a particular topic or containing a particular keyword or name shall not be considered a request for all of the District records.

2. A request for public records must be documented in writing and include the following information:

   a. The requester's name, mailing address, and telephone number;

   b. The date of the request;

   c. A clear indication that the document is a "Public Records Request;"

   d. Whether the request is to inspect the public records or for paper or electronic copies of public records, or both;

   e. A clear description of the public records requested for inspection and/or copying and the office or department having custody of the public records;

   f. If the request is for a list of individuals, a statement that the list will not be used for any commercial purposes or that the requester is authorized or directed by law to obtain the list of individuals for commercial purposes, with a specific reference to such law; and

   g. Whether the request is for printed or digital copies of the public record.

B. Records requests may only encompass records existing as of the date of the request. A request cannot be used to obtain copies of records not yet in existence.

Section 6. Response to Public Records Requests.

A. The Public Records Officer shall, to the extent practicable, assist requesters in identifying the public records sought.

B. The District is not obligated to allow inspection or provide a copy of a public record on demand.

C. Within five (5) business days after receiving a public records request, the Public Records Officer shall respond to the request in writing. The Public Records Officer shall make one or more of the following responses:

1. The request for inspection of public records is approved and indicating whether an appointment for inspection needs to be scheduled by the requester;

2. The request for copies of public records is approved and indicating that copies of requested records are enclosed with the response;

3. The request for copies or inspection of public records is approved, and indicating that the responsive records are available on or through the District website (with either a link or instructions to locate records online);

4. The request has been received by the Public Records Officer; indicating that additional time is needed to respond to the request; and, stating a reasonable estimate of the time required to respond;

5. The request has been received by the Public Records Officer and indicating the records shall be provided on a partial or installment basis as the records are identified, located, assembled and/or made ready for inspection or copying;

6. The request is denied, in whole or in part, whether by withholding a requested record or redacting a requested record, stating the specific exemption(s) prohibiting disclosure and a brief explanation of how the exemption applies to each withheld and redacted record;

7. There are no records responsive to the request; and/or

8. Notifying the requestor that the Public Records Officer does not understand the request and requesting that the requestor clarify the request to enable the Public Records Officer to respond to the same.

D. Any response providing an estimate of the additional time needed will be based upon criteria that can be articulated and may be presented in the response estimating the additional time needed. For example, additional time may be needed under the following circumstances:

1. To request clarification from the requestor if the request is unclear or does not sufficiently identify the requested records. Such clarification may be requested and provided by telephone or email. If the clarification is made by telephone, the Public Records Officer will confirm the scope of the clarification in writing. The confirmation will be deemed the correct statement of the scope of the request unless the requestor responds with a different statement of the scope. If the requestor fails to timely clarify the request, the Public Records Officer will fulfill any portion of the request that is reasonably understood by the Public Records Officer, if possible, and cancel and close the remaining request;

2. To locate and assemble the information requested;

3. To notify third persons or agencies in the event the requested records contain information that may affect rights of others and may be exempt from production. Such notice should be given so as to make it possible for those other persons to contact the requestor and ask them to revise the request, or, if necessary, seek an order from a court to prevent or limit the disclosure. The notice to the affected persons will include a copy of the request or a statement of the request if no written request was received; or

4. To determine whether any of the information requested is exempt from production and/or that a denial should be made as to all or part of the request.

E. If the Public Records Officer does not respond in writing within five business days of receipt of the request for disclosure, the requestor should consider contacting the Public Records Officer to determine the reason for the failure to respond.

Section 7. Exempt Records.

A. Pursuant to RCW 42.56.070(2), the District hereby adopts the list of laws maintained by the Municipal Research Services Center of Washington (MRSC) as the list containing every law, other than those specifically set forth in the Act or interpretive case law, that the District believes exempts or otherwise prohibits disclosure of specific records or information of the District. Public records and information exempt from disclosure under the Act or any other law are exempt from disclosure under this Policy whether or not such exemption is on any list of exemptions adopted, published, or maintained by the District.

B. If a record is exempt from production and should be withheld, the Public Records Officer will prepare an exemption log stating the specific exemption and providing a brief explanation of how the exemption applies to the record being withheld. If only a portion of a record is exempt from production, but the remainder is not exempt, the Public Records Officer will redact the exempt portions, produce the nonexempt portions, and indicate to the requestor why portions of the record are being redacted.

Section 8. Locating Responsive Records

A. A requestor must request an "identifiable record" or "class of records" before the District must respond. An identifiable record is one that District staff can reasonably locate. The Act does not allow a requestor to search through District files for records which cannot be reasonably identified or described to the District.

B. Requests for information are not public records requests. The District is not required to conduct legal research for a requestor.

C. The District is not required to create records to respond to a request. However, with prior approval of the requestor, the District may create a record if doing so would simplify the response for the District and provide the requestor with the records or information requested. The District will determine, in

its sole discretion, if a record may be created in order to facilitate a response to a public record request.

Section 9. Production of Records

A. Public records may be inspected at the District property during normal business hours when the administrative office is open. However, the District is not required to allow inspection immediately upon a demand.

1. The Public Records Officer may request that the person seeking to inspect public records schedule an appointment for inspection.

2. No member of the public may remove a document from the viewing area or disassemble or alter any document.

3. The requestor shall indicate which documents he or she wishes the District to copy or scan, if any, and provide payment for those copies or scans.

4. The requestor must claim or review the assembled records within 30 days of the Public Records Officer's notification that the records are available for inspection or copying/scanning. If the requestor or a representative of the requestor fails to claim or review the records within the 30-day period or make other arrangements, the Public Records Officer may close the request and re-file the assembled records.

B. When the request is for a large number of records, the Public Records Officer may provide access for inspection and copying in installments, if the Public Records Officer reasonably determines that it would be practical to provide the records in that manner. If, within 30 days, the requestor fails to inspect the entire set of records or one or more of the installments (including making suitable arrangements to obtain copies in lieu of inspection), the Public Records Officer may stop searching for the remaining records and close the request.

C. In the event a requestor fails or refuses to timely inspect available records, to clarify a request within a requested timeframe, to pay the deposit, or to make payment for any requested copies, the Public Records Officer will close the request and so inform the requestor.

D. If, after the Public Records Officer has informed the requestor that he or she has provided all available records, the Public Records Officer becomes aware of additional responsive documents existing at the time of the request that had not been provided previously, the Public Records Officer will promptly inform the requestor of the additional documents and provide them on an expedited basis.

Section 10. Costs of Providing Copies of Public Records.

A. No fee shall be charged for the inspection of public records. Fees shall be charged, as further set forth below, for any copies of records that are requested during an inspection.

B. No fee shall be charged for locating public documents and making them available for inspection.

C. The District has not calculated the actual cost to provide copies of public records as doing so would be unduly burdensome to the District staff. As a result, the District charges the maximum fees and charges authorized to be charged for providing paper and electronic copies of public records set forth in RCW 42.56.120, as existing or hereafter amended. The District shall charge the following:

1. The maximum per page copy charge set forth in RCW 42.56.120(2)(b)(i), as existing or hereafter amended, for photocopies of public records, printed copies of electronic public records when requested by the person requesting records, or for the use of District equipment to photocopy public records.

    a. Fifteen cents per page for photocopies of public records, printed copies of electronic public records when requested by the person requesting records, or for the use of agency equipment to photocopy public records.

2. The maximum per page copy charge set forth in RCW 42.56.120(2)(b)(ii), as existing or hereafter amended, for public records scanned into an electronic format or for the use of District equipment to scan the records.

    a. Ten cents per page for public records scanned into an electronic format or for the use of agency equipment to scan the records.

3. The maximum per file charge set forth in RCW 42.56.120(2)(b)(iii), as existing or hereafter amended for each four electronic files or attachment uploaded to email, cloud-based data storage service, or other means of electronic delivery.

    a. Five cents per each four electronic files or attachments uploaded to email, cloud-based data storage service, or other means of electronic delivery.

4. The maximum per gigabyte charge set forth in RCW 42.56.120(2)(b)(iv), as existing or hereafter amended, for the transmission of public records in an electronic format or for the use of agency equipment to send the records electronically.
    a. Ten cents per gigabyte for the transmission of public records in an electronic format or for the use of agency equipment to send the records electronically. The agency shall take reasonable steps to provide the records in the most efficient manner available to the agency in its normal operations.

5. Actual costs of any digital media or device provided by the District and/or the actual costs of any container or envelope used to mail or provide copies to the requestor.

6. Actual costs to reproduce other non-standard size documents shall be charged.

7. Actual mailing costs shall be charged.

D. In addition to the charges imposed for providing copies of public records set forth above, the District may include a customized service charge for responses to certain requests. A customized service charge may only be imposed if the District determines that the request would require the use of

information technology expertise to prepare data compilations or provide customized electronic access services when such compilations and customized access services are not used by the District for other District purposes.

1. The customized service charge may reimburse the District up to the actual cost of providing the services in this subsection.

2. The District may not assess a customized service charge unless the Public Records Officer, or designee, has notified the requestor of the customized service charge to be applied to the request, including an explanation of why the customized service charge applies, a description of the specific expertise, and a reasonable estimated cost of the charge. The notice also must provide the requestor the opportunity to amend their request in order to avoid or reduce the cost of a customized service charge.

E. The Public Records Officer is authorized to request a pre-payment deposit in an amount estimated to cover up to ten percent (10%) of the actual copying and mailing costs. If the deposit is not paid as requested, the Public Records Officer will cancel the request.

F. To the extent any statute provides a specific charge for reproduction of records, the District will charge the amount authorized pursuant to the other statutes rather than as provided under the Act.

G. The District must receive payment, in full, for the costs and charges to provide the records, including any installment of records, as authorized by this chapter on or before the date the records are made available to the requestor. The District will not mail or otherwise release records until payment has been received for the available records or installment of records. Failure to pay for or pick up any records or installment of records within 30 days of notice of availability of the records will result in cancellation of the request for public records.

H. The District may elect not to charge a requestor.

Section 11. Electronic Records.

A. The District produces and maintains data in electronic records to maximize efficiency in fulfilling its basic public service functions. Electronic records are public records subject to disclosure under the Act and this Policy, unless exempt from disclosure under state or federal law. The process for requesting electronic public records is the same as for requesting paper public records.

B. If public records are requested in an electronic format, the Public Records Officer will provide the nonexempt records or portions of such records that are reasonably locatable in an electronic format that is used by the District and is generally commercially available, or in a format that is reasonably translatable from the format in which the District keeps the record. However, if an electronic record necessitates redaction due to an exemption, the District is under no obligation to provide the redacted record electronically.

C. At the option of the Public Records Officer, and if acceptable to the requester, electronic records may be printed and provided in paper format. If the electronic record is large and/or not capable of being

printed in an understandable format, then the electronic record may be provided in the digital format in which the record is maintained by the District. The District does not have the obligation to convert an electronic record to a digital or other format that is different than the format maintained by the District.

1. Fees for providing electronic records in electronic form shall be based on the actual cost of the media used to provide the records. Overhead for information system acquisition and maintenance shall not be included in such fees. The fees for providing electronic records are set forth in Section 10, above.

D. The District does not warrant or in any way guarantee the accuracy or completeness of electronic records.

Section 12. Review of Denials of Public Records Requests.

A. Any person who objects to the denial of a request for a public record, including an alleged failure to produce responsive records, may petition the Public Records Officer or authorized designee for prompt review of such decision by delivering a written request to the Public Records Officer and including all written responses by the Public Records Officer denying the request.

B. The Public Records Officer shall affirm, modify or reverse the denial in writing within five (5) business days following receipt of the written request for review, or within such other time to which the District and the requestor may mutually agree.

C. The District shall be deemed to have made a final decision denying a request for public records only after a review conducted under this section has been completed, or a failure to timely review has occurred.

Section 13. Protection of Public Records.

A. The Public Records Officer shall, to the extent practicable, ensure that records requested are not misplaced, mistreated, or misfiled by members of the public during inspections and not removed from the District office. Original public records shall not be released to the public for any purpose.

B. If a public record request is made at a time when a record exists, but the record is scheduled for destruction in the near future, the Public Records Officer shall direct that the record be retained until the request is resolved. The District shall not destroy any record scheduled for destruction that may be responsive to a pending request for public records. Any such record may only be destroyed upon completion of the request.

Section 14. Copies of Policy Available to Public.

Copies of this Policy shall be available to and provided to the public, without cost, at the District's main office. Copies of this Policy will also be made available, without cost, on the District's website.

FINANCIAL ACCOUNTING
WARRANTS / EFTS ISSUED

Commissioner Meeting: May 28, 2025

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

Accounts Payable Warrant Numbers	10126451 – 10126731	$1,319,637.70	4/12/2025 – 5/16/2025
Accounts Payable EFT Transactions	20250051 – 20250069	$944,917.84	4/12/2025 – 5/16/2025
Accounts Payable ACH Transactions	EP11774 – EP11775	$424.00	4/12/2025 – 5/16/2025
Payroll EFT Transactions	25887 – 26533	$1,532,382.19	4/12/2025 – 5/16/2025
	Grand Total	$3,797,361.73	

Prepared by:

Kathy Jo Evans
Director of Accounting

Cascade Medical

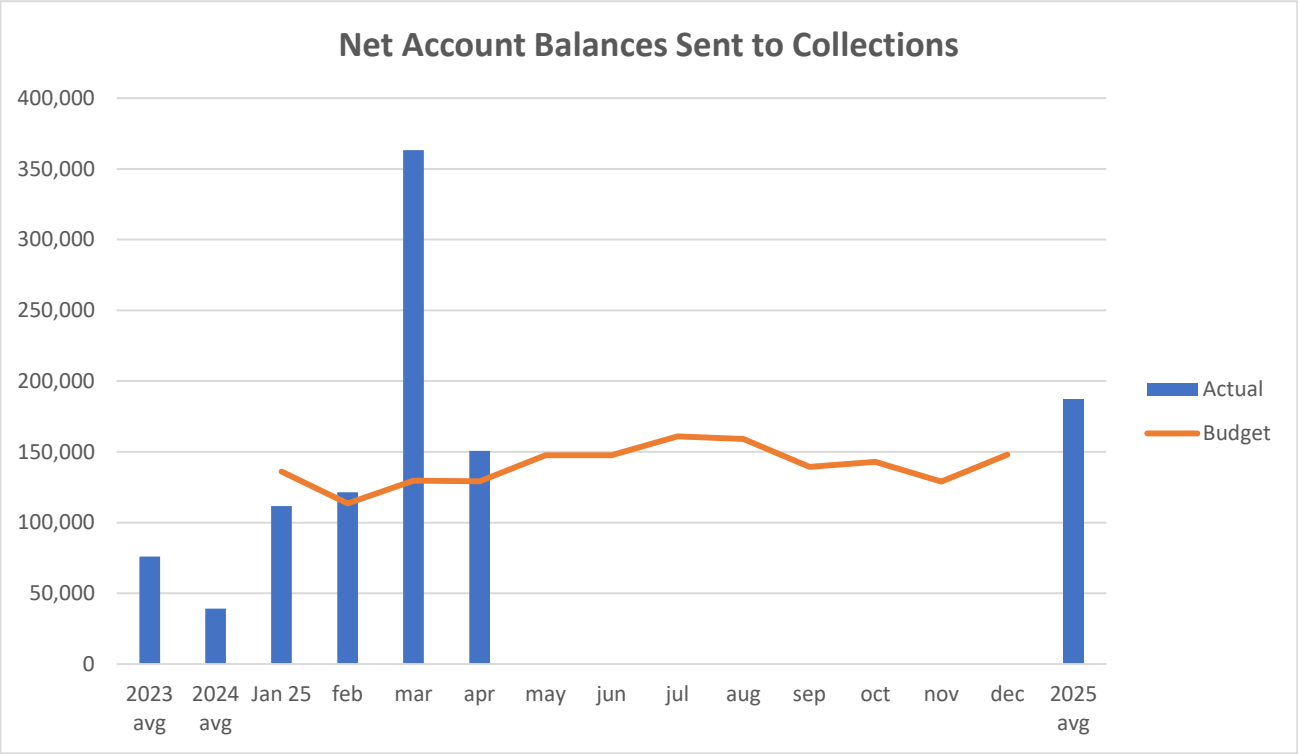
Bad Debt Write Offs
Financial Assistance Program Discounts

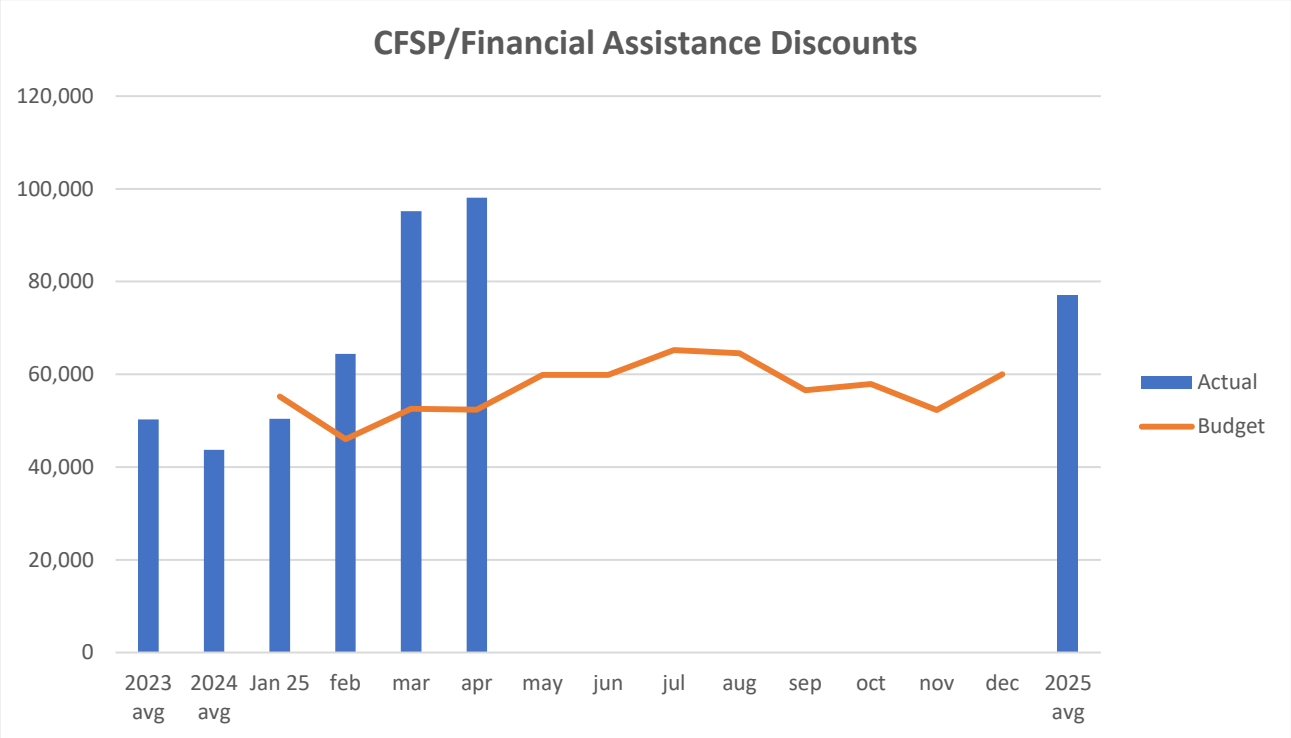
Month April, 2025

`

Net Bad Debt Write-Offs for Board Approval	**$**	**150,649.67**
CFSP/Financial Assistance Program Discounts for Board Approval	**$**	**98,060.20**

Bad Debt/ Financial Assistance Supplemental Information			
Bad Debt Write-Offs	Sent to Collection Agency		200,681.85
	less: pullback from Agency due to receipt of payments		(50,032.18)
	Net Bad Debt Write-Offs		150,649.67
CFSP/Financial Assistance Applications - Discounts Approved		$	98,060.20
	Total		248,709.87


Net Account Balances Sent to Collections
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
2023 avg
2024 avg
Jan 25
feb
mar
apr
may
jun
jul
aug
sep
oct
nov
dec
2025 avg
Actual
Budget


CFSP/Financial Assistance Discounts
120,000
100,000
80,000
60,000
40,000
20,000
0
2023 avg
2024 avg
Jan 25
feb
mar
apr
may
jun
jul
aug
sep
oct
nov
dec
2025 avg
Actual
Budget

Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center

Basic Financial Statements and Independent Auditors' Reports

December 31, 2024 and 2023

DZA
ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Table of Contents

	Page
INDEPENDENT AUDITORS' REPORT	1-3
BASIC FINANCIAL STATEMENTS:	
Statements of net position	4-5
Statements of revenues, expenses, and changes in net position	6
Statements of cash flows	7-8
Notes to basic financial statements	9-33
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of changes in the District's total Other Post Employment Benefits (OPEB) liability and related ratios	34
Schedule of proportionate share of the net pension asset Law Enforcement Officers' and Fire Fighters' retirement system plan 2	35
Schedule of employer contributions Law Enforcement Officers' and Fire Fighters' retirement system plan 2	36
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	37-38
Summary schedule of prior audit findings	39

ACCOUNTANTS | ADVISORS

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center (the District) as of and for the years ended December 31, 2024 and 2023, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2024 and 2023, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2024, the District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, as well as for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

12015 E Main Ave | Spokane Valley, WA 99206 | 509.242.0874 | www.dza.cpa

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance. Therefore, there is no guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the District's total other postemployment benefits (OPEB) liability and related ratios, schedule of proportionate share of the net pension asset Law Enforcement Officers' and Fire Fighters' retirement system plan 2, and schedule of employer contributions Law Enforcement Officers' and Fire Fighters' retirement system plan 2 on pages 34-36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about methods of preparing the information, as well as 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 do not express an opinion or provide assurance on the information, because limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

DZA PLLC

Spokane Valley, Washington
May 15, 2025

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Statements of Net Position
December 31, 2024 and 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2024	2023
Current assets		
Cash and cash equivalents	**$ 15,106,113**	$ 12,812,520
Receivables:		
Patient accounts	**3,806,898**	3,630,930
Taxes	**43,929**	42,410
Estimated third-party payor settlements	**111,669**	702,321
Other	**94,021**	72,893
Taxes restricted as to use	**12,315**	11,246
Inventories	**319,450**	270,696
Prepaid expenses	**450,695**	289,467
Cash and cash equivalents restricted or limited as to use	**512,279**	463,413
Total current assets	**20,457,369**	18,295,896
Noncurrent assets		
Cash and cash equivalents limited as to use	**681,259**	964,217
Law enforcement officers' and fire fighters' benefits net pension asset	**472,138**	591,878
Nondepreciable capital assets	**540,461**	1,282,162
Depreciable capital assets, net of accumulated depreciation and amortization	**7,827,444**	7,943,765
Total noncurrent assets	**9,521,302**	10,782,022
Total assets	**29,978,671**	29,077,918
Deferred outflows of resources		
Deferred charge on debt refunding	**280,002**	301,233
Law enforcement officers' and fire fighters' benefits	**639,422**	495,384
Other postemployment benefits	**458,484**	405,924
Total deferred outflows of resources	**1,377,908**	1,202,541
Total assets and deferred outflows of resources	**$ 31,356,579**	$ 30,280,459

See accompanying notes to basic financial statements.

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Statements of Net Position (Continued)
December 31, 2024 and 2023

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	2024	2023
Current liabilities		
Accounts payable	**$ 367,457**	$ 637,989
Accrued compensation and related liabilities	**2,571,189**	2,234,232
Accrued interest payable	**23,325**	25,328
Electronic health records incentive payback	**-**	741,000
Current maturities of long-term debt and other noncurrent liabilities	**868,795**	877,069
Total current liabilities	**3,830,766**	4,515,618
Noncurrent liabilities		
Long-term debt and other noncurrent liabilities, less current maturities	**8,102,203**	8,976,714
Other postemployment benefits liability	**1,337,167**	1,074,248
Total noncurrent liabilities	**9,439,370**	10,050,962
Total liabilities	**13,270,136**	14,566,580
Deferred inflows of resources		
Law enforcement officers' and fire fighters' benefits	**329,607**	410,977
Other postemployment benefits	**1,891,991**	2,162,423
Total deferred inflows of resources	**2,221,598**	2,573,400
Net position		
Net investment in capital assets	**(346,416)**	(351,951)
Restricted for debt service and emergency medical services	**135,733**	88,623
Unrestricted	**16,075,528**	13,403,807
Total net position	**15,864,845**	13,140,479
Total liabilities, deferred inflows of resources, and net position	**$ 31,356,579**	$ 30,280,459

See accompanying notes to basic financial statements.

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Statements of Revenues, Expenses, and Changes in Net Position
Years Ended December 31, 2024 and 2023

	2024	2023
Operating revenues		
Net patient service revenue	**$ 29,888,162**	$ 25,402,503
Electronic health records payback	**741,000**	-
Grants	**60,797**	204,897
Other	**292,717**	140,658
Total operating revenues	**30,982,676**	25,748,058
Operating expenses		
Salaries and wages	**16,870,797**	14,868,578
Employee benefits	**3,510,738**	3,048,670
Other postemployment benefits	**(53,835)**	54,560
Depreciation and amortization	**2,182,695**	2,097,520
Supplies	**2,094,078**	2,212,826
Professional fees and other purchased services	**4,294,178**	4,025,985
Utilities	**290,253**	283,713
Insurance	**244,583**	253,481
Leases and rentals	**220,308**	186,058
Repairs and maintenance	**348,883**	647,646
Other	**1,836,539**	1,507,580
Total operating expenses	**31,839,217**	29,186,617
Operating loss	**(856,541)**	(3,438,559)
Nonoperating revenues (expenses)		
Taxation for maintenance and operations and emergency medical services	**2,401,645**	2,344,513
Taxation for bond principal and interest	**681,891**	662,504
Investment income	**682,020**	615,080
Gain (loss) on sale of assets	**(65,461)**	10,413
Interest expense	**(338,593)**	(364,234)
Contributions and other nonoperating revenues	**2,021**	1,500
Total nonoperating revenues (expenses), net	**3,363,523**	3,269,776
Excess of revenues over (under) expenses before capital grants and contributions	**2,506,982**	(168,783)
Capital grants and contributions	**217,384**	73,579
Change in net position	**2,724,366**	(95,204)
Net position, beginning of year	**13,140,479**	13,235,683
Net position, end of year	**$ 15,864,845**	$ 13,140,479

See accompanying notes to basic financial statements.

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Statements of Cash Flows
Years Ended December 31, 2024 and 2023

	2024	2023
Change in Cash and Cash Equivalents		
Cash flows from operating activities		
Receipts from and on behalf of patients	**$ 30,302,846**	$ 26,073,616
Other receipts	**271,589**	194,279
Receipts from grants	**60,797**	204,897
Payments to and on behalf of employees	**(20,156,484)**	(17,886,466)
Payments to suppliers and contractors	**(9,809,336)**	(8,848,938)
Net cash from operating activities	**669,412**	(262,612)
Cash flows from noncapital financing activities		
Taxation for maintenance and operations and emergency medical services	**2,400,126**	2,473,285
Contributions	**2,021**	1,500
Net cash from noncapital financing activities	**2,402,147**	2,474,785
Cash flows from capital and related financing activities		
Taxation for bond principal and interest	**680,822**	662,752
Capital grants and contributions	**217,384**	73,579
Purchase of capital assets	**(1,390,134)**	(1,138,614)
Principal paid on long-term debt and other noncurrent liabilities	**(877,172)**	(856,697)
Interest paid on long-term debt and other noncurrent liabilities	**(324,978)**	(350,501)
Net cash from capital and related financing activities	**(1,694,078)**	(1,609,481)
Cash flows from investing activities, investment income	**682,020**	615,080
Net change in cash and cash equivalents	**2,059,501**	1,217,772
Cash and cash equivalents, beginning of year	**14,240,150**	13,022,378
Cash and cash equivalents, end of year	**$ 16,299,651**	$ 14,240,150

See accompanying notes to basic financial statements.

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Statements of Cash Flows (Continued)
Years Ended December 31, 2024 and 2023

	2024	2023
Reconciliation of Cash and Cash Equivalents to the Statements of Net Position		
Current assets		
Cash and cash equivalents	**$ 15,106,113**	$ 12,812,520
Cash and cash equivalents restricted or limited as to use	**512,279**	463,413
Noncurrent assets		
Cash and cash equivalents limited as to use	**681,259**	964,217
Total cash and cash equivalents	**$ 16,299,651**	$ 14,240,150
Reconciliation of Operating Loss to Net Cash from Operating Activities		
Operating loss	**$ (856,541)**	$ (3,438,559)
Adjustments to reconcile operating loss to net cash from operating activities		
Depreciation and amortization	**2,182,695**	2,097,520
Provision for bad debts	**1,318,853**	1,036,928
(Increase) decrease in assets:		
Patient accounts receivable	**(1,494,821)**	(1,215,300)
Estimated third-party payor settlements	**590,652**	849,485
Other receivables	**(21,128)**	53,621
Inventories	**(48,754)**	60,183
Prepaid expenses	**(161,228)**	37,724
Law enforcement officers' and fire fighters' benefits net pension asset	**119,740**	138,286
Deferred outflows of resources, law enforcement officers' and fire fighters' benefits	**(144,038)**	(94,771)
Deferred outflows of resources, other postemployment benefits	**(52,560)**	57,629
Increase (decrease) in liabilities:		
Accounts payable	**(270,532)**	170,444
Accrued compensation and related liabilities	**336,957**	167,340
Electronic health records incentive payback	**(741,000)**	-
Other postemployment benefits liability	**262,919**	(883,618)
Deferred inflows of resources, law enforcement officers' and fire fighters' benefits	**(81,370)**	(175,444)
Deferred inflows of resources, other postemployment benefits	**(270,432)**	875,920
Net cash from operating activities	**$ 669,412**	$ (262,612)

Noncash Investing, Capital, and Financing Activities

During the year ended December 31, 2023, the District implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, which resulted in recognizing two subscription assets and related subscription liabilities totaling $97,863 as of January 1, 2023.

During the year ended December 31, 2023, the District entered into a new subscription arrangement in the amount of $39,178.

See accompanying notes to basic financial statements.

1. Reporting Entity and Summary of Significant Accounting Policies:

a. Reporting Entity

Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center (the District) owns and operates Cascade Medical Center, a nine-bed acute care hospital and rural health clinic. The District provides healthcare services to residents in Chelan County, Washington (the County). Services provided by the District include acute care hospital services, emergency room, ambulance, physicians' clinic, and other related ancillary procedures (laboratory, imaging, physical therapy, etc.) associated with those services.

The District also has dual status as a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code. The District is exempt from federal income tax.

The District, governed by a five-member Board of Commissioners (the Board) elected to six-year terms, operates under the laws of the state of Washington for Washington municipal corporations. As organized, the District is exempt from payment of federal income tax. The District is not reported as a component unit of Chelan County, Washington.

Related organization – The Cascade Medical Center Foundation (the Foundation) is a separate nonprofit corporation. The Foundation was organized in 1992 for the primary purpose of soliciting charitable donations and raising funds on behalf of, and to support, the District. Although the District does not control the Foundation, the majority of resources or income that the Foundation holds and invests is used for the benefit of the District. The Foundation provided contributions of approximately $184,000 and $39,000 to the District in 2024 and 2023, respectively. The Foundation is not reported as a component unit of the District.

b. Summary of Significant Accounting Policies

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred inflows of resources, and deferred outflows of resources, as well as the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Enterprise fund accounting – The District's accounting policies conform to accounting principles generally accepted in the United States of America as applicable to proprietary funds of governments. The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

Cash and cash equivalents – All cash receipts are deposited directly with the Chelan County Treasurer (County Treasurer) who acts as the District Treasurer. Warrants are issued by the District against the cash placed with the County Treasurer. The County Treasurer invests cash in interest-bearing investments at the discretion of the District. For purposes for the statements of cash flows, the District considers all cash and cash investments with original maturity dates of less than 90 days as cash and cash equivalents.

Inventories – Inventories are stated at cost using the first-in, first-out method. Inventories consist of pharmaceutical, medical, laundry, and other supplies used in the operation of the District.

Prepaid expenses – Prepaid expenses are expenses paid during the year relating to expenses incurred in future periods. Prepaid expenses are amortized over the expected benefit period of the related expense. Prepaid expenses include prepaid insurance and other expenses.

1. Reporting Entity and Summary of Significant Accounting Policies (continued):

b. Summary of Significant Accounting Policies (continued)

Assets restricted or limited as to use – Assets restricted or limited as to use consist of amounts restricted for bond principal and interest payments and amounts set aside by the Board for designated purposes over which the Board retains control and may, at its discretion, subsequently use for other purposes.

Taxes receivable restricted as to use – Such assets are set aside for repayment of bond principal and interest as required by bond indenture.

Capital assets – Capital assets are defined by the District as assets with initial, individual costs of more than $5,000 and an estimated useful life in excess of one year. Major expenses for capital assets and major repairs that increase useful lives are capitalized. Maintenance, repairs, and minor renewals that do not increase the useful life of the asset are accounted for as expenses when incurred. Capital assets are recorded at historical cost. Depreciation is provided over the estimated useful life of each depreciable asset and is computed using the straight-line method. Capital assets acquired under leases or subscription agreements are amortized over the shorter of either the estimated useful life or the length of the lease or subscription agreement.

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to unrestricted net assets, and are excluded from expenses in excess of revenues, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted net assets.

Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

All capital assets, other than land and construction in progress, are depreciated or amortized using the straight-line method over the following estimated useful service lives:

Land improvements	10 to 20 years
Buildings and improvements	5 to 40 years
Fixed equipment	5 to 20 years
Major movable equipment	3 to 20 years
Subscription assets	3 to 4 years
Lease right-of-use assets:	
Buildings	3 years
Equipment	1 to 3 years

Compensated absences – Accrued compensation and related liabilities includes accruals for compensated absences related to unused paid time off (PTO), sick leave, and short-term disability. Accruals for PTO are fully vested and are calculated by multiplying the unused hours earned by the wage rates for each employee. Unused PTO is accumulated and paid to the employee when the employee terminates employment with the District. Accruals for sick leave and short-term disability are not vested and are estimated based on the amount of the accrued hours expected to be used by the employees. For all accruals for compensated absences, payroll-related expenses, such as employer payroll taxes and retirement contributions that relate to the compensated absences are also estimated and accrued.

1. Reporting Entity and Summary of Significant Accounting Policies (continued):

b. Summary of Significant Accounting Policies (continued)

Net position – Net position of the District is classified into three components. *Net investment in capital assets* consists of capital assets net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. *Restricted net position* is noncapital net position that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the District. *Unrestricted net position* is remaining net position that does not meet the definition of *net investment in capital assets* or *restricted net position.*

Operating revenues and expenses – The District's statements of revenues, expenses, and changes in net position distinguish between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions, including grants for specific operating activities associated with providing healthcare services which is the District's principal activity. Nonexchange revenues, including taxes and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Operating expenses are all expenses incurred to provide healthcare services, other than financing costs.

Law enforcement officers' and fire fighters' (LEOFF) pension – For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all state sponsored pension plans, and additions to/deductions from those plans' fiduciary net position have been determined on the same basis as they are reported by the Washington State Department of Retirement Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and are payable in accordance with the benefit terms. Investments are reported at fair value.

Restricted resources – When the District has both restricted and unrestricted resources available to finance a particular program, it is the District's policy to use restricted resources before unrestricted resources.

Grants and contributions – From time to time, the District receives federal and state grants as well as contributions from individuals and private organizations. Revenues from grants and contributions (including contributions of capital assets) are recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts restricted to capital acquisitions are reported after nonoperating revenues and expenses. Grants that are for specific projects, or purposes related to the District's operating activities, are reported as operating revenue. Grants that are used to subsidize operating deficits are reported as nonoperating revenue. Contributions, except for capital contributions, are reported as nonoperating revenue.

Change in accounting principle – In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to update the recognition and measurement guidance for compensated absences. The District adopted Statement No. 101 during the year ended December 31, 2024. See page 10 for additional information on the compensated absences recorded by the District. This change in accounting principle resulted in additional accrued paid time off of approximately $839,000 being recognized by the District at December 31, 2024, 2023, and 2022. Net position as of December 31, 2022, decreased by approximately $839,000. The change in accounting principle had no impact on change in net position in 2024 or 2023.

1. Reporting Entity and Summary of Significant Accounting Policies (continued):

b. Summary of Significant Accounting Policies (continued)

Subsequent events – Subsequent events have been reviewed through May 15, 2025, the date on which the financial statements were available to be issued.

2. Bank Deposits:

Custodial credit risk is the risk that, in the event of a depository institution failure, the District's deposits may not be refunded to it. The District does not have a deposit policy for custodial credit risk.

The District's deposits and certificates of deposit are entirely covered by the Federal Deposit Insurance Corporation or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission.

The *Revised Code of Washington*, Chapter 39, authorizes municipal governments to invest their funds in a variety of investments including federal, state, and local government certificates, notes, or bonds; the Washington State Local Government Investment Pool; savings accounts in qualified public depositories; and certain other investments.

Amounts held in the Washington State Local Government Investment Pool at December 31, 2024 and 2023, were $14,915,809 and $12,928,872, respectively.

3. Patient Accounts Receivable:

Patient accounts receivable are reduced by an allowance for uncollectible accounts. In evaluating the collectibility of patient accounts receivable, the District analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for uncollectible accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for uncollectible accounts. For receivables associated with services provided to patients who have third-party coverage, the District analyzes contractually due amounts and provides an allowance for uncollectible accounts and a provision for bad debts, if necessary; for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely. For receivables associated with self-pay patients (which include both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the District records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for uncollectible accounts.

The District's allowance for uncollectible accounts for self-pay patients increased compared to the prior year due to issues with an external vendor involved in the revenue cycle, which lead to an increase in aged self-pay patient accounts. The District does not maintain a material allowance for uncollectible accounts from third-party payors, nor did it have significant writeoffs from third-party payors.

3. Patient Accounts Receivable (continued):

Patient accounts receivable reported as current assets by the District consisted of these amounts:

	2024	2023
Receivables from patients and their insurance carriers	**$ 4,484,535**	$ 2,955,182
Receivables from Medicare	**1,701,600**	1,845,487
Receivables from Medicaid	**349,443**	225,596
Total patient accounts receivable	**6,535,578**	5,026,265
Less allowance for uncollectible accounts	**2,728,680**	1,395,335
Patient accounts receivable, net	**$ 3,806,898**	$ 3,630,930

4. Assets Restricted or Limited as to Use:

The composition of assets restricted or limited as to use is set forth in the following table:

	2024	2023
Current assets		
Cash and cash equivalents		
Internally designated by the Board:		
Third-party payor cost settlements	**$ 180,769**	$ 171,595
Memorial fund	**139,298**	132,293
Emergency medical services	**68,794**	82,148
Restricted by bond agreement for bond principal and interest payment, cash and cash equivalents	**123,418**	77,377
Total cash equivalents	**512,279**	463,413
Taxes receivable restricted for debt service and emergency medical services	**12,315**	11,246
Total current assets limited as to use	**524,594**	474,659
Noncurrent assets		
Internally designated by the Board for capital additions and replacements, cash and cash equivalents	**681,259**	964,217
Total assets restricted or limited as to use	**$ 1,205,853**	$ 1,438,876

5. Capital Assets:

Capital asset additions, retirements, transfers, and balances were as follows:

	Balance December 31, 2023	Additions	Retirements	Transfers	Balance December 31, 2024
Capital assets not being depreciated or amortized					
Land	$ 522,015	$ -	$ -	$ -	**$ 522,015**
Construction in progress	760,147	-	-	(741,701)	**18,446**
Total capital assets not being depreciated or amortized	1,282,162	-	-	(741,701)	**540,461**
Capital assets being depreciated or amortized					
Land improvements	1,420,326	-	-	-	**1,420,326**
Buildings and improvements	10,502,549	-	-	207,239	**10,709,788**
Fixed equipment	8,946,455	195,488	-	534,462	**9,676,405**
Major movable equipment	7,975,703	1,224,646	(379,744)	-	**8,820,605**
Subscription assets	137,041	-	(28,279)	-	**108,762**
Lease right-of-use assets					
Buildings	69,824	-	-	-	**69,824**
Equipment	36,230	-	-	-	**36,230**
Total capital assets being depreciated or amortized	29,088,128	1,420,134	(408,023)	741,701	**30,841,940**
Less accumulated depreciation and amortization for:					
Land improvements	(1,049,296)	(33,111)	-	-	**(1,082,407)**
Buildings and improvements	(7,741,483)	(542,242)	-	-	**(8,283,725)**
Fixed equipment	(6,820,796)	(589,816)	-	-	**(7,410,612)**
Major movable equipment	(5,412,293)	(928,726)	284,283	-	**(6,056,736)**
Subscription assets	(56,293)	(52,307)	28,279	-	**(80,321)**
Lease right-of-use assets					
Buildings	(44,183)	(25,641)	-	-	**(69,824)**
Equipment	(20,019)	(10,852)	-	-	**(30,871)**
Total accumulated depreciation and amortization	(21,144,363)	(2,182,695)	312,562	-	**(23,014,496)**
Total capital assets being depreciated or amortized, net	7,943,765	(762,561)	(95,461)	741,701	**7,827,444**
Capital assets, net	**$ 9,225,927**	**$ (762,561)**	**$ (95,461)**	**$ -**	**$ 8,367,905**

5. Capital Assets (continued):

Capital asset additions, retirements, transfers, and balances were as follows:

	Balance December 31, 2022	Additions	Retirements	Transfers	Balance December 31, 2023
Capital assets not being depreciated or amortized					
Land	$ 522,015	$ -	$ -	$ -	**$ 522,015**
Construction in progress	17,072	743,075	-	-	**760,147**
Total capital assets not being depreciated or amortized	539,087	743,075	-	-	**1,282,162**
Capital assets being depreciated or amortized					
Land improvements	1,392,089	28,237	-	-	**1,420,326**
Buildings and improvements	10,502,549	-	-	-	**10,502,549**
Fixed equipment	8,747,554	198,901	-	-	**8,946,455**
Major movable equipment	7,829,280	178,814	(32,391)	-	**7,975,703**
Subscription assets	-	137,041	-	-	**137,041**
Lease right-of-use assets					
Buildings	69,824	-	-	-	**69,824**
Equipment	36,230	-	-	-	**36,230**
Total capital assets being depreciated or amortized	28,577,526	542,993	(32,391)	-	**29,088,128**
Less accumulated depreciation and amortization for					
Land improvements	(981,588)	(67,708)	-	-	**(1,049,296)**
Buildings and improvements	(7,215,197)	(526,286)	-	-	**(7,741,483)**
Fixed equipment	(6,284,649)	(536,147)	-	-	**(6,820,796)**
Major movable equipment	(4,567,004)	(877,680)	32,391	-	**(5,412,293)**
Subscription assets	-	(56,293)	-	-	**(56,293)**
Lease right-of-use assets					
Buildings	(21,057)	(23,126)	-	-	**(44,183)**
Equipment	(9,739)	(10,280)	-	-	**(20,019)**
Total accumulated depreciation and amortization	(19,079,234)	(2,097,520)	32,391	-	**(21,144,363)**
Total capital assets being depreciated or amortized, net	9,498,292	(1,554,527)	-	-	**7,943,765**
Capital assets, net	**$ 10,037,379**	**$ (811,452)**	**$ -**	**$ -**	**$ 9,225,927**

6. Long-term Debt, Lease, and Subscription Liabilities:

A schedule of changes in long-term debt, lease, and subscription liabilities follows:

	Balance December 31, 2023	Additions	Reductions	Balance December 31, 2024	Amounts Due Within One Year
Long-term debt					
Parking lot note	$ 207,493	$ -	$ (7,773)	$ 199,720	$ 8,397
2017 UTGO bonds	5,021,000	-	(561,000)	4,460,000	612,000
2017 LTGO bonds	4,440,000	-	(225,000)	4,215,000	230,000
2017 LTGO bond premium	83,493	-	(5,613)	77,880	-
Total long-term debt	9,751,986	-	(799,386)	8,952,600	850,397
Subscription liabilities	59,945	-	(46,906)	13,039	13,039
Lease liabilities	41,852	-	(36,493)	5,359	5,359
Total other noncurrent liabilities	101,797	-	(83,399)	18,398	18,398
Total long-term debt and other noncurrent liabilities	**$ 9,853,783**	**$ -**	**$ (882,785)**	**$ 8,970,998**	**$ 868,795**

	Balance December 31, 2022	Additions	Reductions	Balance December 31, 2023	Amounts Due Within One Year
Long-term debt					
Parking lot note	$ 214,688	$ -	$ (7,195)	$ 207,493	$ 7,670
2017 UTGO bonds	5,545,000	-	(524,000)	5,021,000	561,000
2017 LTGO bonds	4,655,000	-	(215,000)	4,440,000	225,000
2017 LTGO bond premium	89,106	-	(5,613)	83,493	-
Total long-term debt	10,503,794	-	(751,808)	9,751,986	793,670
Subscription liabilities	-	137,041	(77,096)	59,945	46,906
Lease liabilities	75,258	-	(33,406)	41,852	36,493
Total other noncurrent liabilities	75,258	137,041	(110,502)	101,797	83,399
Total long-term debt and lease liabilities noncurrent liabilities	**$ 10,579,052**	**$ 137,041**	**$ (862,310)**	**$ 9,853,783**	**$ 877,069**

The terms and due dates of the District's long-term debt and other noncurrent liabilities are as follows:

- Unlimited Tax General Obligation (UTGO) Bonds, Series 2017 – The District issued UTGO bonds, dated August 15, 2017, with a face amount of $7,889,000. The bonds were issued to advance refund the District's UTGO bonds dated December 6, 2005, and November 1, 2006. The UTGO bonds are general obligations of the District and are secured by an irrevocable pledge by the District to levy and collect taxes each year sufficient to pay the bond principal and interest payments when due. Through 2030, annual principal installments ranging from $612,000 to $884,000 are required, plus semiannual interest payments payable June 1 and December 1, at 2.68 percent. Scheduled maturities on and after June 1, 2027, are subject to redemption at the option of the District, in whole or in part, at par plus accrued interest to the date fixed for redemption.

6. Long-term Debt, Lease, and Subscription Liabilities (continued):

- Limited Tax General Obligation (LTGO) Bonds, Series 2017 – The District issued LTGO bonds, dated November 16, 2017, with a face amount of $5,475,000. The bonds were issued at a premium, with net proceeds of $5,590,981. The bonds were issued to advance refund the District's LTGO bonds dated April 1, 2009. The LTGO bonds are general obligations of the District and are secured by an irrevocable pledge of the District that it will have sufficient funds available to pay the bond principal and interest due by levying each year a maintenance and operations tax upon the taxable property of the District. Interest is payable June 1 and December 1, at rates that range from 2.00 percent to 4.00 percent. The bonds mature in principal installments ranging between $230,000 and $380,000 through 2038.

- Note payable – Parking lot note payable dated October 31, 2009, in the original amount of $274,300. The debt service is payable in varying monthly principal installments through 2038, plus interest at a rate of 7.75 percent.

Lease liabilities – The District has recorded lease liabilities for the following arrangements:

- Lease liability dated January 2023 in the original amount of $69,824 for the use of rental apartments. The lease was due in monthly installments including principal and interest of $2,200 per month for the period of January 2024 through December 2024.

- Various additional leases with effective dates ranging between May 2020 and July 2020, with original amounts ranging from $17,452 to $32,657 and an aggregate original amount of $50,109 for various medical equipment. The leases are due in monthly installments including principal and interest of between $333 and $623, at an interest rate of 5.42 percent.

The District's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Subscription liabilities – The District has recorded subscription liabilities for various subscriptions, due in annual installments including principal and interest of $13,947, at an interest rate of 6.75 percent, through May 2025.

6. Long-term Debt, Lease, and Subscription Liabilities (continued):

Scheduled principal and interest repayments on long-term debt and lease liabilities are as follows:

Years Ending December 31,	UTGO Bonds Payable Principal	UTGO Bonds Payable Interest
2025	$ 612,000	$ 119,528
2026	662,000	103,126
2027	715,000	85,385
2028	766,000	66,223
2029	821,000	45,694
2030	884,000	23,691
	$ 4,460,000	**$ 443,647**

Years Ending December 31,	Other Long-term Debt Principal	Other Long-term Debt Interest
2025	$ 238,397	$ 175,658
2026	248,952	165,792
2027	264,671	155,473
2028	270,447	144,496
2029	281,287	133,257
2030-2034	1,596,576	485,931
2035-2038	1,514,390	150,692
	$ 4,414,720	**$ 1,411,299**

Year Ending December 31,	Lease Liabilities Principal	Lease Liabilities Interest
2025	$ 5,359	$ 83

Year Ending December 31,	Subscription Liabilities Principal	Subscription Liabilities Interest
2025	$ 13,039	$ 908

7. Net Patient Service Revenue:

The District recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients who do not qualify for charity care, the District recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of the District's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the District records a significant provision for bad debts related to uninsured patients in the period the services are provided. The District's provisions for bad debts and writeoffs have increased from the prior year due to an increase in self-pay patients served.

Patient service revenue, net of contractual adjustments and discounts (but before the provision for bad debts), recognized in the period from these major payor sources is as follows:

	2024	2023
Patient service revenue (net of contractual adjustments and discounts):		
Medicare	**$ 17,102,414**	$ 14,896,351
Medicaid	**3,489,981**	2,842,495
Other third-party payors	**9,391,020**	7,773,439
Patients	**1,769,488**	1,336,033
340B contract pharmacy	**516,266**	413,870
	32,269,169	27,262,188
Less:		
Charity care	**1,062,154**	822,757
Provision for bad debts	**1,318,853**	1,036,928
Net patient service revenue	**$ 29,888,162**	$ 25,402,503

The District has agreements with third-party payors which provide for payments at amounts different from its established rates. A summary of the payment arrangements with major third-party payors is as follows:

- ***Medicare*** – The District is licensed as a critical access hospital and the clinic as a rural health clinic (RHC) by Medicare and is reimbursed for most inpatient, outpatient, and clinic services at cost, with final settlement determined after submission of annual cost reports by the District subject to audits thereof by the Medicare administrative contractor. Medicare physician services other than RHC services are reimbursed on a fee schedule.
- ***Medicaid*** – The majority of Medicaid beneficiaries are covered through health maintenance organizations operated by commercial insurance companies. The District is reimbursed for inpatient and outpatient services on a prospectively determined rate that is based on historical revenues and expenses for the District.

7. Net Patient Service Revenue (continued):

The District has also entered into payment agreements with certain commercial insurance carriers and other organizations. The basis for payment to the District under these agreements includes prospectively determined rates per discharge, discounts from established charges, fee schedule, and prospectively determined daily rates.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. There were no differences between original estimates and final settlements during the years ended December 31, 2024 and 2023.

The District provides charity care to patients who are financially unable to pay for the healthcare services they receive. The District's policy is not to pursue collection of amounts determined to qualify as charity care. Accordingly, the District does not report these amounts in net operating revenues or in the allowance for uncollectible accounts. The District determines the costs associated with providing charity care by aggregating the applicable direct and indirect costs, including salaries and wages, benefits, supplies, and other operating expenses, based on data from its costing system. The costs of caring for charity care patients were approximately $706,000 and $500,000 for the years ended December 31, 2024 and 2023, respectively.

8. Electronic Health Records Incentive Payments:

In 2017, Medicaid began an audit of its incentive payments to hospitals. The District had accrued a liability of $741,000, the amount due to Medicaid. The overpayment was a result of a miscalculation by the state of Washington during calculation of the determination of the Medicaid incentive payments. During the year ended December 31, 2024, the District determined that the likelihood of the state of Washington demanding the repayment of the amount was remote and elected to write off the accrued liability. The resulting gain is included as operating revenue in the statements of revenues, expenses, and changes in net position for the year ended December 31, 2024.

9. Property Taxes:

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Taxes are levied annually on January 1 on property values listed as of the prior May 31. Property taxes are considered delinquent after October 31. Assessed values are established by the County Assessor at 100 percent of fair market value. A revaluation of all property is required every four years.

Taxes are due in two equal installments on April 30 and October 31. Collections are distributed monthly to the District by the County Treasurer.

The District is permitted by law to levy up to $0.75 per $1,000 of assessed valuation for general District purposes. Washington State Constitution and Washington State Law, RCW 84.55.010, limit the rate. The District may also levy taxes at a lower rate. Further amounts of tax need to be authorized by the vote of the people.

For 2024, the District's regular tax levy was approximately $0.128 per $1,000 on a total assessed valuation of $5,191,672,677, for a total regular levy of $665,854. The District's Emergency Medical Services (EMS) tax levy was $0.336 per $1,000 on a total assessed valuation of $5,191,672,677, for a total EMS tax levy of $1,743,703. The District's bond levy was approximately $0.133 per $1,000 on a total assessed valuation of $5,154,330,563, for a total bond levy of $686,842.

9. Property Taxes (continued):

For 2023, the District's regular tax levy was approximately $0.139 per $1,000 on a total assessed valuation of $4,684,137,377, for a total regular levy of $649,181. The District's EMS tax levy was $0.388 per $1,000 on a total assessed valuation of $4,684,137,377, for a total EMS tax levy of $1,815,972. The District's bond levy was approximately $0.143 per $1,000 on a total assessed valuation of $4,646,492,776, for a total bond levy of $663,770.

In 2020, the EMS was under-levied by $382,893, which was paid to the District over three years, beginning with the year ended December 31, 2021. The amount was paid via an increased EMS levy rate. The balance of the EMS receivable was paid to the District as of the fiscal year ended December 31, 2023.

Property taxes are recorded as receivables when levied. Since state law allows for sale of property for failure to pay taxes, no estimate of uncollectible taxes is made.

10. Retirement Plans:

The District sponsors the Cascade Medical Center 403(b) Retirement Plan (the 403(b) Plan). The plan is a deferred compensation retirement plan administered by the District. After employees have completed one year of employment, the District makes a contribution match to the 403(b) Plan of up to 3 percent of the employees' gross pay. Employees are 100 percent vested in the contributions they make, and they become fully vested in employer contributions after two years (50 percent per year). Employees make contributions to the 403(b) Plan. District contributions and interest forfeited by employees who leave employment before two years of service are used to reduce the District's current period plan expenses, and any remaining forfeitures are used to reduce the District's current plan contribution requirement. Employee contributions to the 403(b) Plan were approximately $803,000 and $729,000 for the years ended December 31, 2024 and 2023, respectively. Employer pension contributions were approximately $238,000 and $211,000 for the years ended December 31, 2024 and 2023, respectively. Benefit terms, including contribution requirements, are established by and may be amended by the District.

The District also sponsors the Cascade Medical Center Lincoln Retirement 457(b) Governmental Deferred Compensation Plan (the 457(b) Plan). The 457(b) Plan is a deferred compensation retirement plan administered by the District. Employees make contributions to the 457(b) Plan and are 100 percent vested in the contributions they make. Employee contributions to the 457(b) Plan were approximately $269,000 and $293,000 for the years ended December 31, 2024 and 2023, respectively. Benefit terms, including contribution requirements, are established by and may be amended by the District.

11. Other Postemployment Benefits (OPEB):

Plan description – The District provides healthcare programs for employees through the Public Employees Benefits Board (PEBB). Eligible retirees and spouses are entitled to subsidies associated with postemployment medical benefits provided through the PEBB. The PEBB was created within the Washington State Health Care Authority (HCA) to administer medical, dental, and life insurance plans for public employees and retirees. The HCA calculates the premium amounts each year that are sufficient to fund the statewide health and life insurance programs on a pay-as-you-go basis. These costs are passed through to individual state agencies based upon active employee headcount; the agencies pay the premiums for active employees to the HCA. The agencies may also charge employees for certain higher cost options elected by the employee. No assets are accumulated in a qualifying trust.

The District can cease providing healthcare through the PEBB with a 60-day notice. The other postemployment benefits liability would be eliminated at this time without any cash obligation.

Benefits provided – The District's retirees may elect coverage through state health and dental insurance plans, for which they pay less than the full cost of the benefits, based on their age and other demographic factors. The healthcare premiums for active employees, which are paid by the District during the employees' working careers, subsidize the health and dental plans of retirees.

The subsidies provided by PEBB include the following:

- Explicit medical subsidy for post-65 retirees and spouses
- Implicit medical subsidy
- Implicit dental subsidy

The explicit subsidies are monthly amounts paid for post-65 retirees and spouses. As of the valuation date, the explicit subsidy for post-65 retirees and spouses is the lesser of $183 or 50 percent of the monthly premiums. The retirees and spouses currently pay the premiums minus $183 when the premium is over $366 per month and pay half the premium when the premium is lower than $366.

The implicit medical subsidy is the difference between the total cost of medical benefits and the premiums. For pre-65 retirees and spouses, the retiree pays the full premium amount, but that amount is based on a pool that includes active employees. Active employees will tend to be younger and healthier than retirees on average and, therefore, can be expected to have lower average health costs. For post-65 retirees and spouses, the retiree does not pay the full premium due to the subsidy discussed above.

Employees covered by the benefit terms – At December 31, 2024 and 2023, the following employees were covered by the benefit terms:

Plan Members	**2024**	**2023**
Inactive employees or beneficiaries currently receiving benefit payments	2	2
Active plan members	131	131
Total members	**133**	**133**

.

11. Other Postemployment Benefits (OPEB) (continued):

Total OPEB liability – The District's total OPEB liability of $1,337,167 and $1,074,248 were measured as of December 31, 2022 and December 31, 2023, respectively, and were determined by an actuarial valuation as of July 1, 2022

Actuarial assumptions and other inputs – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation – 2.35 percent
Salary increases – 3.25 percent average, including inflation
Healthcare cost trend rates – As follows:

Year	Pre-65	Post-65 Claims	Post-65 Contributions
2023	5.40%	7.70%	11.40%
2024	5.70%	6.80%	9.40%
2025	5.50%	6.90%	9.00%
2026	5.00%	4.90%	5.20%
2027	4.90%	4.80%	5.10%
2037	4.50%	4.50%	4.60%
2047	4.40%	4.30%	4.40%
2057	4.40%	4.30%	4.30%
2067	4.20%	4.20%	4.20%
2077+	3.80%	3.80%	3.80%

The discount rate was based on the Bond Buyer General Obligation 20-bond municipal bond index for bonds that mature in 20 years.

Mortality rates were based on the 2020 actuarial valuation for Washington State Public Employees' Retirement System (PERS), adjusted for Cascade Medical Center. For all healthy members, the PubG.H-2010 base mortality table (with generational mortality adjustments using the long-term MP-2017 generational improvement scale), was utilized.

11. Other Postemployment Benefits (OPEB) (continued):

Actuarial assumptions and other inputs (continued) – The actuarial assumptions used in the December 31, 2024, valuation are based on the results of an actuarial experience study for the period January 1, 2022 through December 31, 2022.

Changes in the total OPEB liability:

	Total OPEB Liability 2024	Total OPEB Liability 2023
Balance at beginning of year	$ 1,074,248	$ 1,957,866
Service cost	104,216	221,640
Interest	43,754	44,859
Differences between expected and actual experience	-	(217,599)
Changes of assumptions or other inputs	119,578	(928,753)
Benefit payments	(4,629)	(3,765)
Net changes	262,919	(883,618)
Balance at end of year	$ 1,337,167	$ 1,074,248
Covered-employee payroll	$ 13,375,418	$ 12,411,076
Total OPEB liability as a percentage of covered-employee payroll	10%	9%

Changes of assumptions and other inputs reflect changes in the discount rate from 3.72 percent to 3.26 percent for the year ended December 31, 2023, and 2.06 percent to 3.72 percent for the year ended December 31, 2022.

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the District, as well as what the District's liability would be if it were calculated using a discount rate that is one percentage point lower (2.26 percent) or one percentage point higher (4.26 percent) than the current discount rate:

	2024		
	1% Decrease 2.26	Discount Rate 3.26	1% Increase 4.26
Total OPEB liability	$ 1,649,234	$ 1,337,167	$ 1,093,294

	2023		
	1% Decrease 2.72	Discount Rate 3.72	1% Increase 4.72
Total OPEB liability	$ 1,323,833	$ 1,074,248	$ 878,986

11. Other Postemployment Benefits (OPEB) (continued):

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the District, as well as what the District's liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

2024

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	$ 1,030,369	$ 1,337,167	$ 1,760,488

2023

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	$ 836,788	$ 1,074,248	$ 1,398,457

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB – For the years ended December 31, 2024 and 2023, the District recognized negative OPEB expense of $53,835 and OPEB expense of $54,560, respectively. At December 31, 2024 and 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

2024

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 56,250	$ (231,972)
Changes of assumptions	395,996	(1,660,019)
Contibutions subsequent to the measurement date	6,238	-
Total	**$ 458,484**	**$ (1,891,991)**

2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 66,666	$ (256,547)
Changes of assumptions	334,629	(1,905,876)
Contibutions subsequent to the measurement date	4,629	-
Total	**$ 405,924**	**$ (2,162,423)**

11. Other Postemployment Benefits (OPEB) (continued):

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB (continued) – Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as follows:

Years Ending December 31,	
2024	$ (201,805)
2025	(201,805)
2026	(201,805)
2027	(194,957)
2028	(206,267)
Thereafter	(426,868)

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2:

Plan description – The District contributes to the Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 (LEOFF Plan 2), a cost-sharing, multiple-employer public employee defined benefit retirement plan. The state Legislature establishes and amends laws pertaining to the creation and administration of the LEOFF.

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the LEOFF. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

The DRS CAFR may also be downloaded from the DRS website at www.drs.wa.gov.

LEOFF membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians.

Employee membership data related to the Plan as of June 30, 2024, the date of the latest valuation, is as follows:

Plan Members	2024
Inactive employees or beneficiaries currently receiving benefit payments	10,899
Inactive plan members entitled to but not yet receiving benefits	1,367
Active plan members	13,115
Total members	**25,381**

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2 (continued):

Benefits provided – LEOFF Plan 2 provides retirement, disability, and death benefits. Retirement benefits are determined as 2 percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with full benefits at age 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF Plan 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the consumer price index), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF Plan 2 members are vested after the completion of five years of eligible service.

Contributions – The LEOFF Plan 2 employer and employee contribution rates are developed by the Office of the State Actuary (OSA) to fully fund LEOFF Plan 2. The employer rate includes an administrative expense component set at 0.20 percent. LEOFF Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF Plan 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF Plan 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.41 percent in 2024.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2024 were as follows:

Actual Contribution Rates	Employer	Employee
Local government unit	5.12%	8.53%
State of Washington	3.41%	-
Administrative fee	0.20%	-
Total	**8.73%**	**8.53%**

The District's actual contributions to the plan were $65,457 and $61,410 for the years ended December 31, 2024 and 2023, respectively.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ended June 30, 2024, the state contributed $96,422,231 to LEOFF Plan 2. The amount recognized by the District as its proportionate share of this amount is $42,478.

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2 (continued):

Actuarial assumptions – The total pension liability for the LEOFF was determined using the actuarial valuation as of June 30, 2023, with the results rolled forward to June 30, 2024, using the following actuarial assumptions applied to all prior periods included in the measurement.

- **Inflation:** 2.75 percent total economic inflation; 3.25 percent salary inflation
- **Salary increases**: In addition to the base 3.25 percent salary inflation assumption, salaries are also expected to grow by promotions and longevity.
- **Investment rate of return:** 7.00 percent

Mortality rates were developed using the Society of Actuaries' Pub. H-2010 mortality rates, which vary by member status, as the base table. The OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of the *2013-2018 Demographic Experience Study Report* and the *2021 Economic Experience Study*. Additional assumptions for subsequent events and law changes are current as of the 2023 actuarial valuation report.

Discount rate – The discount rate used to measure the total pension liability for all DRS plans was 7.00 percent.

To determine that rate, an asset sufficiency test was completed to test whether each pension plan's fiduciary net position was sufficient to make all projected future benefit payments for current plan members. Based on OSA's assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.00 percent was used to determine the total liability.

Long-term expected rate of return – OSA selected a 7.00 percent long-term expected rate of return on pension plan investments using a building-block method. In selecting this assumption, OSA reviewed the historical experience data, considered the historical conditions that proceeded past annual investment returns, and considered Capital Market Assumptions (CMAs) and simulated expected investment returns the Washington State Investment Board (WSIB) provided.

The CMAs contain three pieces of information for each class of asset the WSIB currently invests in:

- Expected annual return
- Standard deviation of the annual return
- Correlations between the annual returns of each asset class with every other asset class

The WSIB uses the CMAs and their target asset allocation to simulate future investment returns over various time horizons.

The expected future rates of return (expected returns, net of pension plan investment expense, including inflation) are developed by the WSIB for each major asset class.

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2 (continued):

Estimated rates of return by asset class – Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, are summarized in the table below. The inflation component used to create the table is 2.50 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-term Expected Real Rate of Return Arithmetic
Fixed income	19%	2.10%
Tangible assets	8%	4.50%
Real estate	18%	4.80%
Global equity	30%	5.60%
Private equity	25%	8.60%
Total	**100%**	

Sensitivity of the net pension asset – The table below presents the District's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
LEOFF 2	$ 312,798	$ (472,138)	$ (1,114,191)

Pension plan fiduciary net position – Detailed information about the State's pension plans' fiduciary net position is available in the separately issued DRS financial report.

Pension liabilities (assets), pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions – At December 31, 2024, the District reported a total pension asset of $472,138 for its proportionate share of the net pension asset.

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2 (continued):

Pension liabilities (assets), pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions (continued) – The amount of the asset reported above for LEOFF Plan 2 reflects a reduction for state pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension asset, the related state support, and the total portion of the net pension asset that was associated with the District were as follows:

	LEOFF 2 (Asset)	
	2024	**2023**
Employer's proportionate share	$ (472,138)	$ (591,878)
State's proportionate share of the net pension asset associated with the employer	(306,392)	(377,967)
Total	**$ (778,530)**	**$ (969,845)**

At June 30, the District's proportionate share of the collective net pension assets was as follows:

	Proportionate Share 2024	**Proportionate Share 2023**
LEOFF 2	0.025211%	0.024676%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in the *Schedules of Employer and Nonemployer Allocations*. In fiscal year 2024, the state of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725. All other employers contributed the remaining 61 percent of employer contributions.

The collective net pension asset was measured as of June 30, 2024, and the actuarial valuation date on which the total pension asset is based was as of June 30, 2023, with update procedures used to roll forward the total pension asset to the measurement date.

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2 (continued):

Pension expense – For the years ended December 31, 2024 and 2023, the District recognized pension expense related to LEOFF of $2,267 and $31,296, respectively.

Deferred outflows of resources and deferred inflows of resources – The District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

2024

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 347,484	$ (3,593)
Net difference between projected and actual investment earnings on pension plan investments	-	(77,679)
Changes in assumptions	194,361	(39,686)
Changes in proportion and differences between contributions and proportionate share of contributions	62,563	(208,650)
Contributions subsequent to the measurement date	35,014	-
Total	**$ 639,422**	**$ (329,608)**

2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 241,765	$ (4,870)
Net difference between projected and actual investment earnings on pension plan investments	-	(125,240)
Changes in assumptions	151,193	(48,618)
Changes in proportion and differences between contributions and proportionate share of contributions	71,101	(232,249)
Contributions subsequent to the measurement date	31,325	-
Total	**$ 495,384**	**$ (410,977)**

12. Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System Plan 2 (continued):

Deferred outflows of resources and deferred inflows of resources (continued) – Deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as pension expense in the year ended December 31, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending December 31,		
2025	$	(92,013)
2026		90,066
2027		19,346
2028		33,638
2029		57,720
Thereafter		166,045

13. Risk Management and Contingencies:

Medical malpractice coverage – The District maintains professional liability coverage. The policy provides coverage on a "claims-made" basis, whereby only malpractice claims reported to the insurance carrier during the policy year are covered. If there are unreported incidents that result in a malpractice claim in a subsequent year, such claims will be covered in the year the claim is reported to the insurance carrier only if the District purchases claims-made insurance in that year or if the District purchases "tail" insurance to cover claims incurred before but reported to the insurance carrier after cancellation or expiration of a claims-made policy.

The current policy provides $1,000,000 per claim of primary and comprehensive coverage with a $5,000,000 annual aggregate limit, plus $2,000,000 of excess coverage with a $2,000,000 annual aggregate limit. There is not a deductible on these policies, nor are there any significant coinsurance clauses.

No liability has been accrued for future coverage of incidents that may have occurred in 2024 or in prior years. It is possible that claims may exceed coverage available in any given year.

Industry regulations – The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditations, government healthcare program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs, together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with fraud and abuse statutes, as well as other applicable government laws and regulations.

13. Risk Management and Contingencies (continued):

Industry regulations (continued) – While no regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

Risk transfer pools – The District has a self-insured unemployment plan for its employees and participates in the Public Hospital District Unemployment Compensation Fund, a risk transfer pool administered by the Washington State Hospital Association. The District pays its share of actual unemployment claims, maintenance of reserves, and administrative expenses.

Other risks – The District is also exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks of loss. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three years.

14. Concentrations of Risk:

Patient accounts receivable – The District grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors follows:

	2024	2023
Medicare	**25 %**	33 %
Medicaid	**9**	7
Other third-party payors	**20**	28
Patients	**46**	32
	100 %	100 %

Physicians – The District is dependent on local physicians practicing in its service area to provide admissions and utilize hospital services on an outpatient basis. A decrease in the number of physicians providing these services or change in their utilization patterns may have an adverse effect on hospital operations.

Collective bargaining unit – The District has two agreements with labor unions. Effective October 1, 2023, the District renewed the collective bargaining agreement with the Washington State Nurses Association. The contract is effective through September 30, 2026. As of December 31, 2024 and 2023, approximately 10 percent of the District's employees were represented by this union under the collective bargaining agreement. Effective April 1, 2021, the District renewed the collective bargaining agreement with the International Association of Fire Fighters for the District's paramedics. The contract is effective through March 31, 2024. The contract was subsequently renewed effective June 2, 2024 through May 31, 2027. As of December 31, 2024 and 2023, approximately 4 percent of the District's employees were represented by this union under the collective bargaining agreement.

REQUIRED SUPPLEMENTARY INFORMATION

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Schedule of Changes in the District's Total Other Post Employment Benefits (OPEB) Liability and Related Ratios
Years Ended December 31, 2024 and 2023

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service cost	$ 104,216	$ 221,640	$ 210,551	$ 165,749	$ 121,787	$ 273,557	$ 238,466	$ 244,526
Interest on total OPEB liability	43,754	44,859	40,092	45,314	47,715	91,180	80,035	68,087
Changes in benefit terms	-	-	-	-	-	-	-	-
Effect of economic/demographic gains or (losses)	-	(217,599)	-	(76,101)	-	118,746	-	-
Effect of assumptions, changes, or other inputs	119,578	(928,753)	27,622	60,513	279,472	(1,815,512)	182,318	(95,824)
Expected benefit payments	(4,629)	(3,765)	(1,973)	(3,869)	(1,998)	(3,997)	(1,264)	-
Net change in total OPEB liability	262,919	(883,618)	276,292	191,606	446,976	(1,336,026)	499,555	216,789
Total OPEB liability – beginning	1,074,248	1,957,866	1,681,574	1,489,968	1,042,992	2,379,018	1,879,463	1,662,674
Total OPEB liability – ending	$ 1,337,167	$ 1,074,248	$ 1,957,866	$ 1,681,574	$ 1,489,968	$ 1,042,992	$ 2,379,018	$ 1,879,463
Covered-employee payroll	$ 13,375,418	$ 12,411,076	$ 11,157,591	$ 11,181,912	$ 9,613,141	$ 8,964,480	$ 7,762,193	$ 7,171,084
Total OPEB liability as a percentage of covered-employee payroll	10%	9%	18%	15%	15%	12%	31%	26%

Notes to Schedule:

Changes in benefit terms – There are no changes in benefit terms.

Changes in assumptions – Changes of assumptions and other inputs reflect the effects of changes in the discount rate, election, demographic, and health assumptions each period. Beginning with fiscal year ended December 31, 2021, the Medicare contribution trend reflects the January 1, 2021, Medicare explicit subsidy increase to $183 per month. The exclusion of the excise tax for high cost or "Cadillac" health plans and the Health Insurer fee from 2021 onwards was first reflected in fiscal year ended December 31, 2020, since the December 20, 2019, enactment of H.R. 1865 is between the December 31, 2018, and December 31, 2019, measurement date.

*GASB Statement No. 75 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Schedule of Proportionate Share of the Net Pension Asset
Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2
Years Ended December 31, 2024 and 2023

	2024	2023	2022	2021	2020	2019	2018
Employer's proportion of the net pension asset	0.0252110%	0.0246760%	0.0268670%	0.0219370%	0.0223820%	0.0231600%	0.0210900%
Employer's proportionate share of the net pension asset	$ (472,138)	$ 591,878	$ 730,164	$ 1,274,192	$ 456,560	$ 536,546	$ 428,173
State's proportionate share of the net pension asset associated with the employer	(306,392)	377,967	472,984	821,993	291,936	351,366	277,234
Total	$ (778,530)	$ 969,845	$ 1,203,148	$ 2,096,185	$ 748,496	$ 887,912	$ 705,407
Covered payroll	$ 1,278,461	$ 1,199,421	$ 1,046,339	$ 956,453	$ 888,262	$ 826,695	$ 811,960
Employer's proportionate share of the net pension asset as a percentage of covered payroll	-36.93%	49.35%	69.78%	133.22%	51.40%	64.90%	52.73%
Plan fiduciary net position as a percentage of the total pension asset	109.27%	113.17%	116.00%	142.00%	116.00%	119.00%	118.50%

*GASB Statement No. 68 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of December 31 of each year reported.

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Schedule of Employer Contributions
Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2
Years Ended December 31, 2024 and 2023

	2024	2023	2022	2021	2020	2019	2018
Statutorily or contractually required contributions	$ 73,179	$ 61,410	$ 55,622	$ 49,108	$ 47,503	$ 44,500	$ 44,091
Contributions in relation to the statutorily or contractually required contributions	(73,179)	(61,410)	(55,622)	(49,108)	(47,503)	(44,500)	(44,091)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 1,278,461	$ 1,199,421	$ 1,046,339	$ 956,453	$ 888,262	$ 826,695	$ 811,960
Contributions as a percentage of covered payroll	6%	5%	5%	5%	5%	5%	5%

*GASB Statement No. 68 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of December 31 of each year reported.

ACCOUNTANTS | ADVISORS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of Chelan County Public Hospital District No. 1 doing business as Cascade Medical Center (the District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated May 15, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

12015 E Main Ave | Spokane Valley, WA 99206 | 509.242.0874 | www.dza.cpa

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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 or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DZA PLLC

Spokane Valley, Washington
May 15, 2025

Chelan County Public Hospital District No. 1
doing business as Cascade Medical Center
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2024

The audit for the year ended December 31, 2023, reported no audit findings, nor were there any unresolved prior year audit findings from periods ended December 31, 2022, or prior. Therefore, there are no matters to report in this schedule for the year ended December 31, 2024.

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Financial Indicators

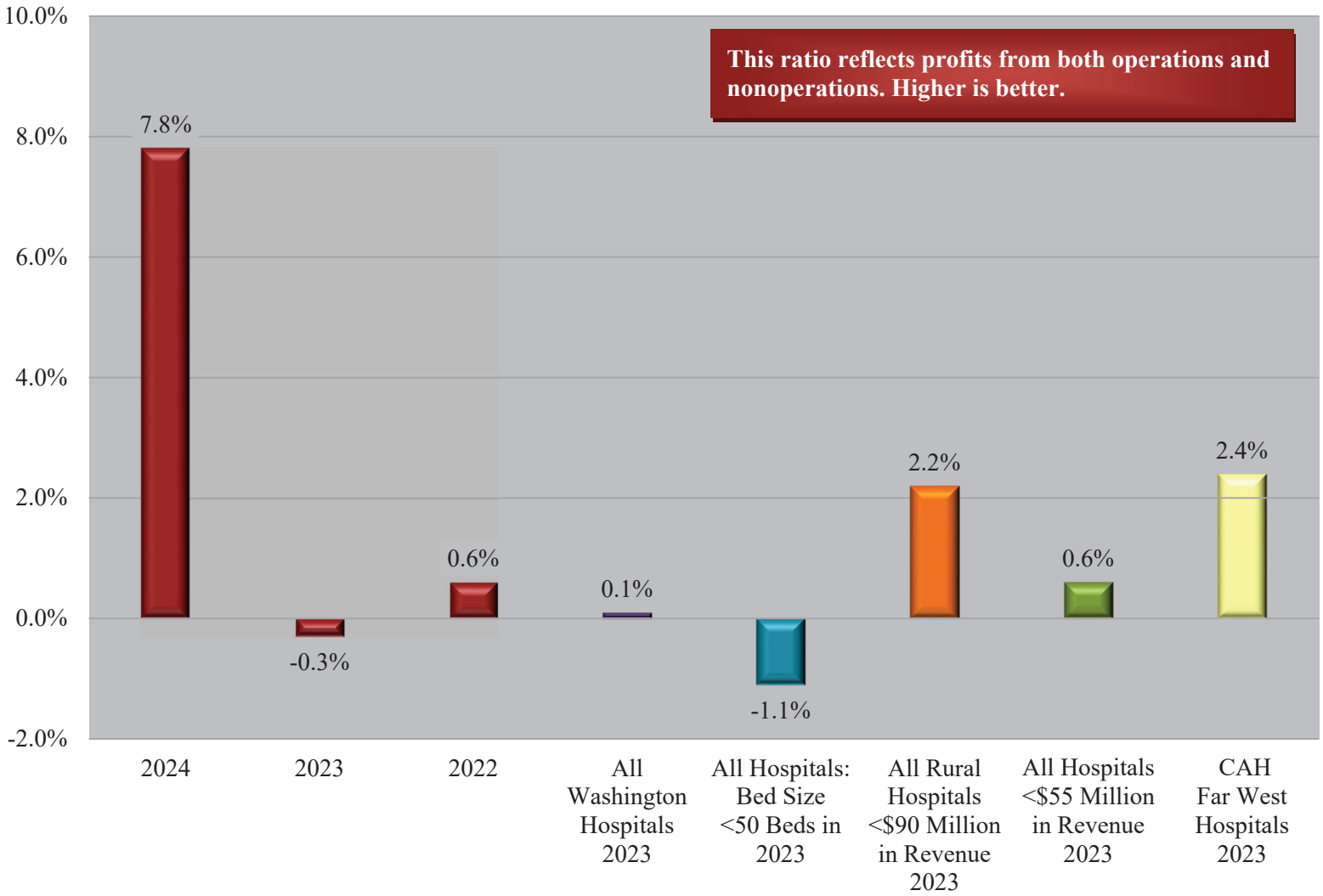
December 31, 2024

ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Total Margin

Change in Net Position
Total Revenues

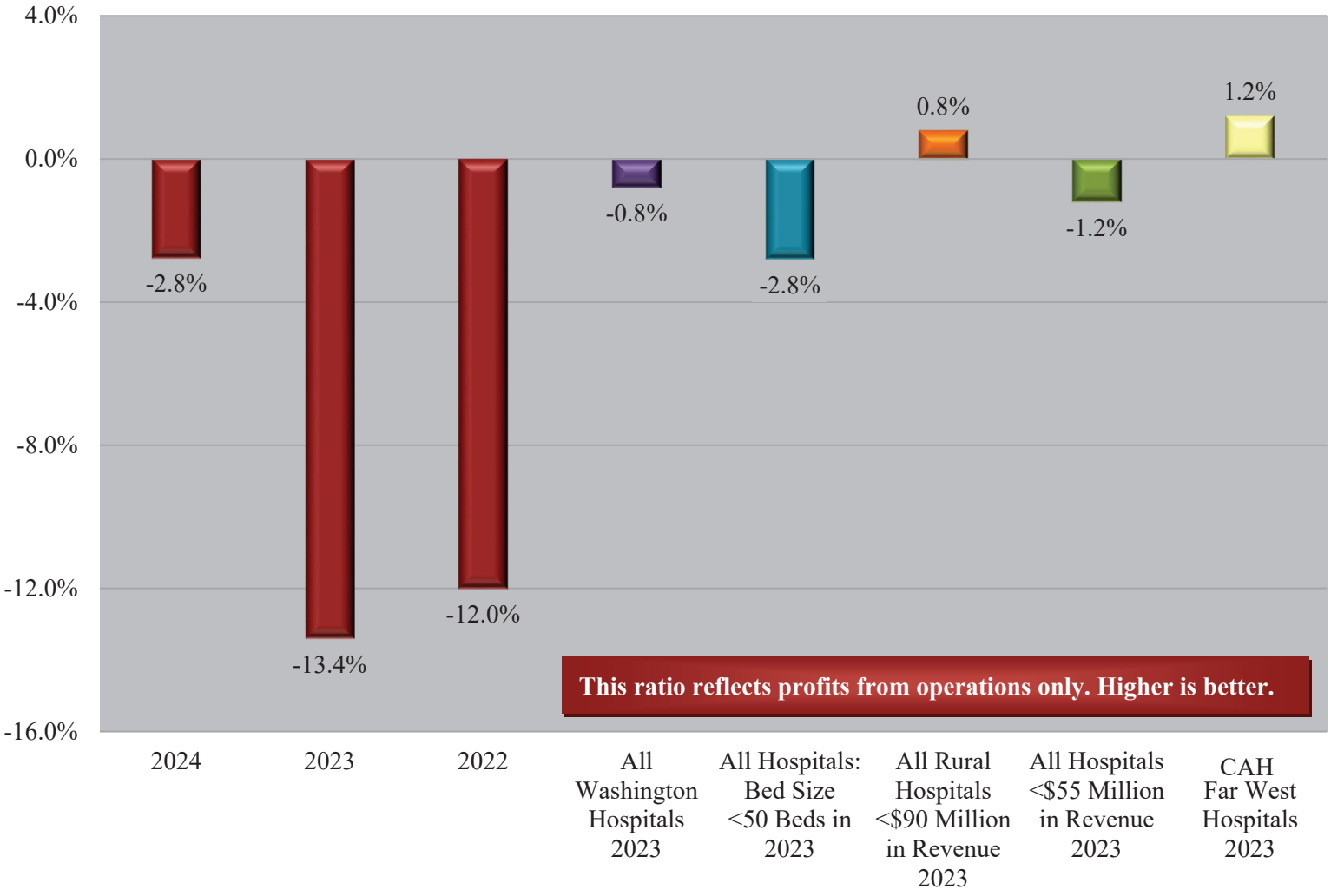


DZA
ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Operating Margin

Operating Income (Loss)
Total Operating Revenues

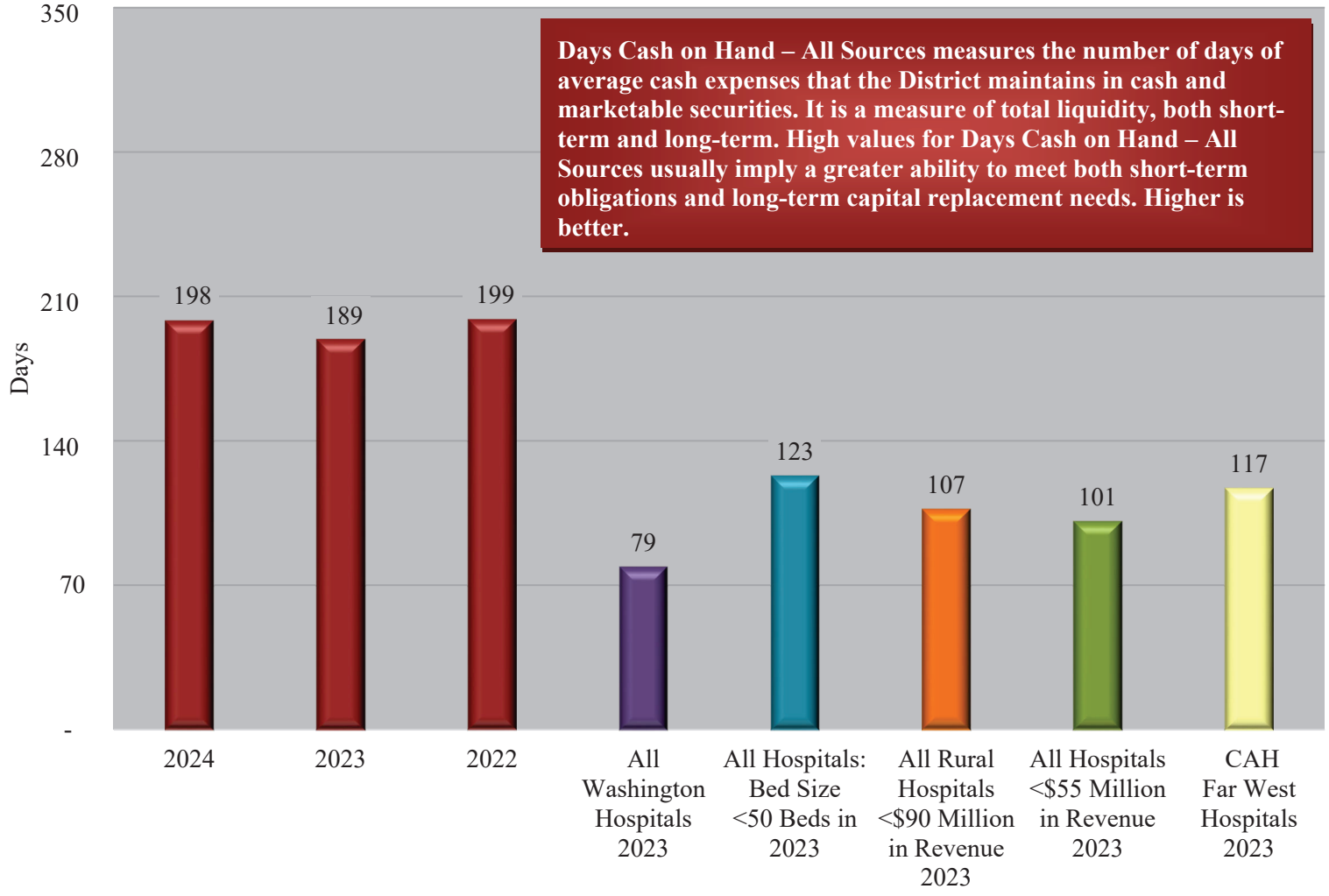


DZA
ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Days Cash on Hand – All Sources

$$\frac{\text{Cash + Short-term Investments + Noncurrent Cash and Short-term Investments}}{\text{(Total Expenses - Depreciation) / 365}}$$

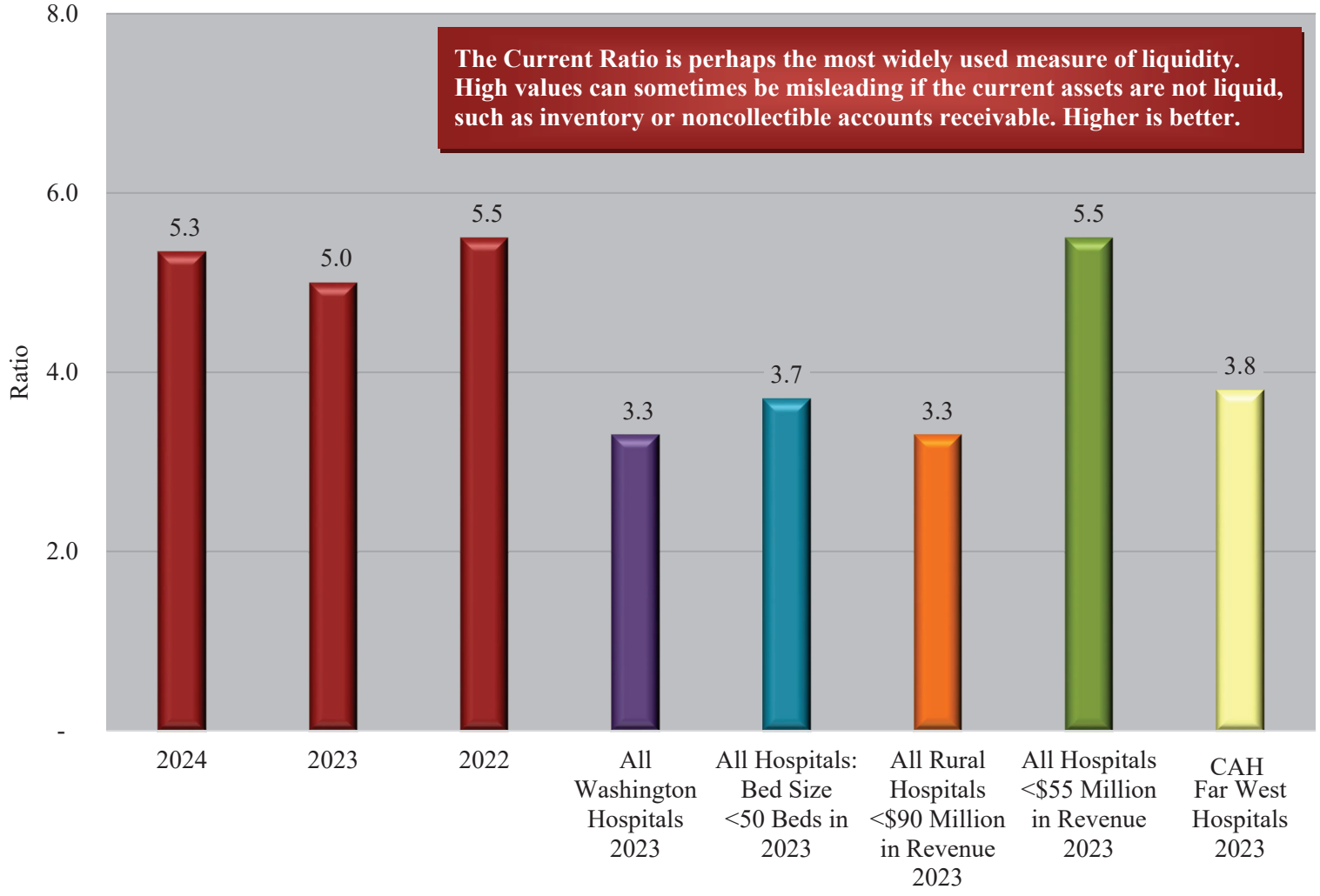


ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Current Ratio

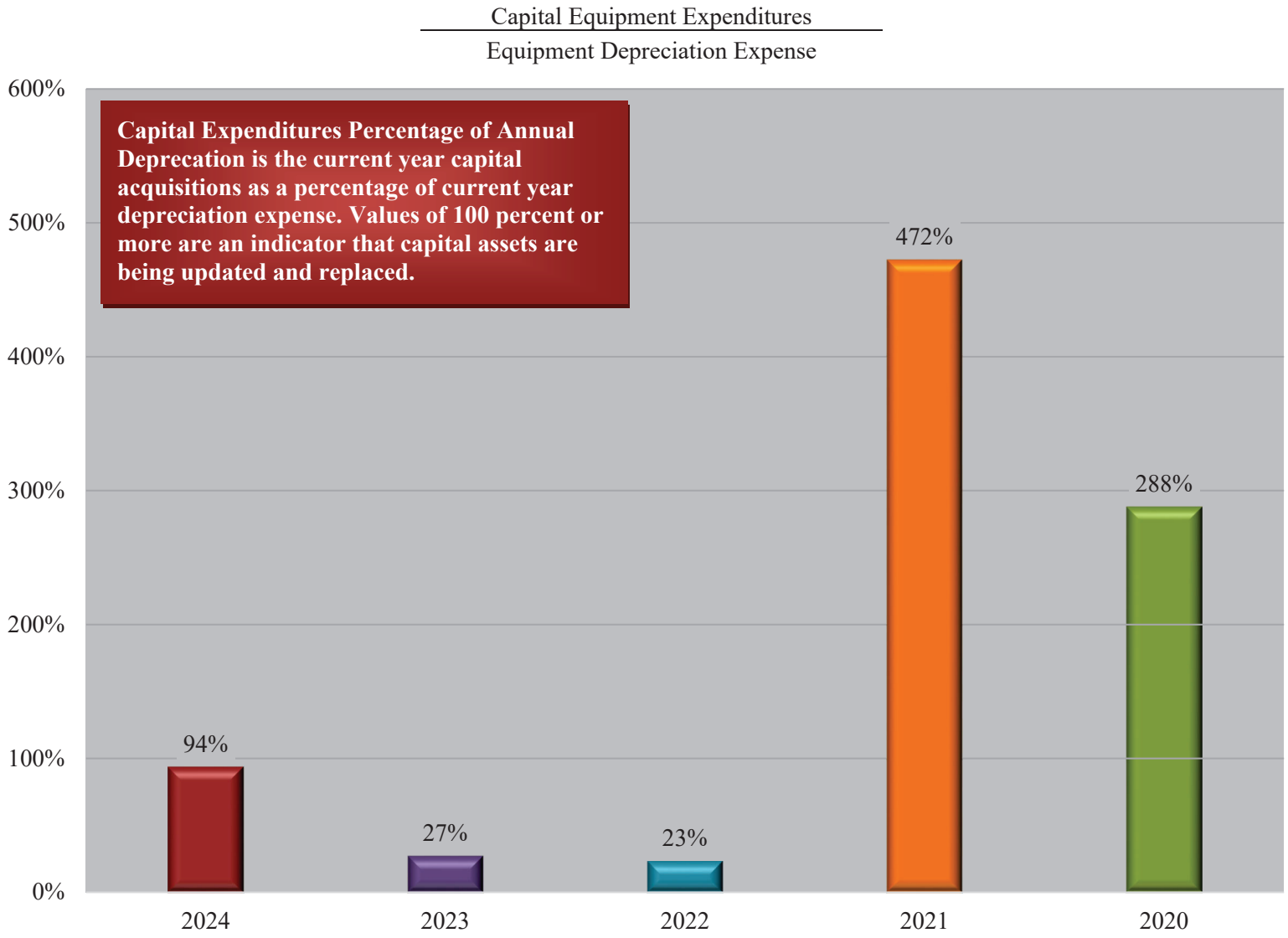
$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$



ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Capital Expenditures Percentage of Annual Depreciation

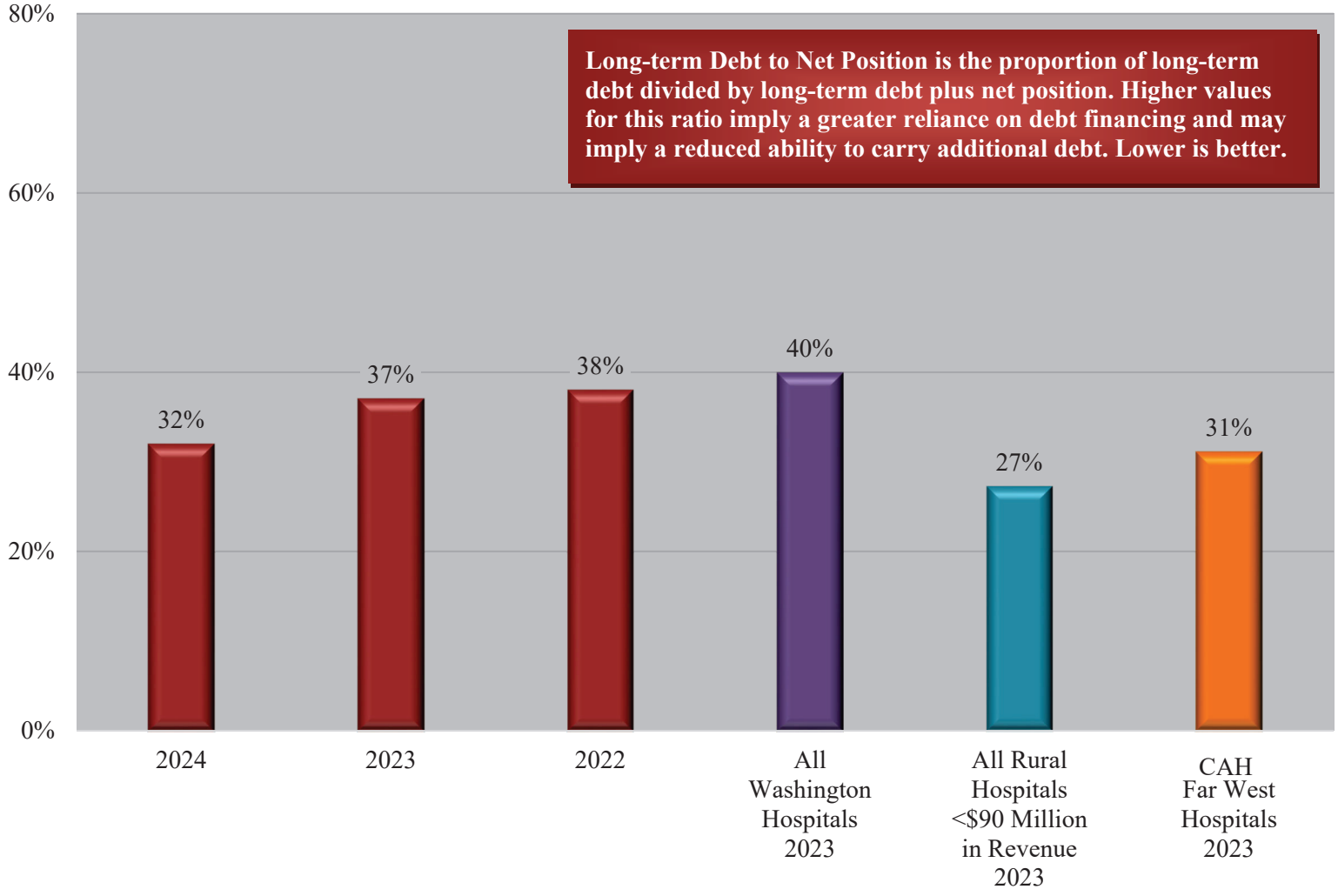


ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Long-term Debt to Net Position

$$\frac{\text{Long-term Debt}}{\text{Long-term Debt + Net Position}}$$

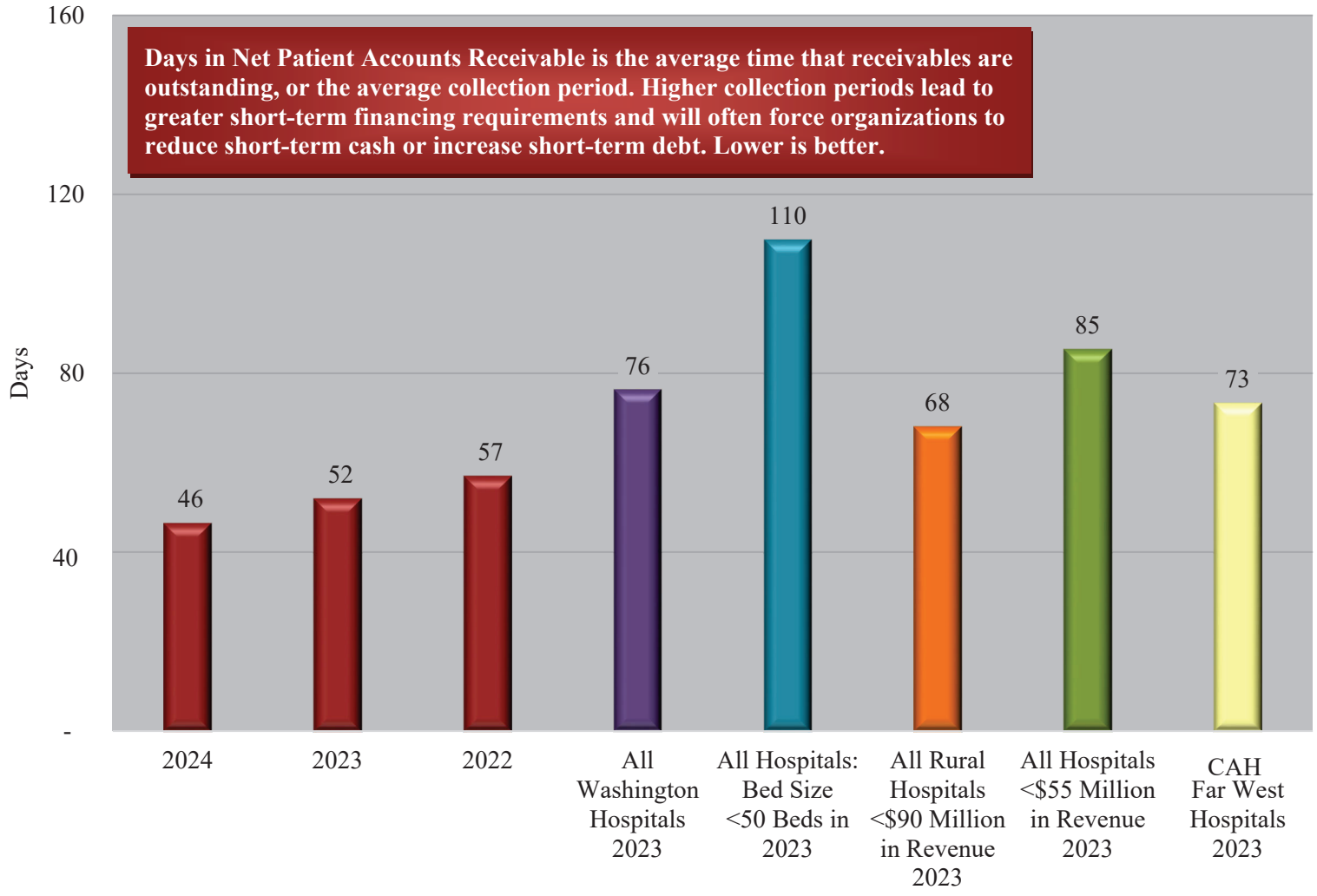


ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Days in Net Patient Accounts Receivable

$$\frac{\text{Net Patient Accounts Receivable}}{\text{Net Patient Service Revenues / 365}}$$

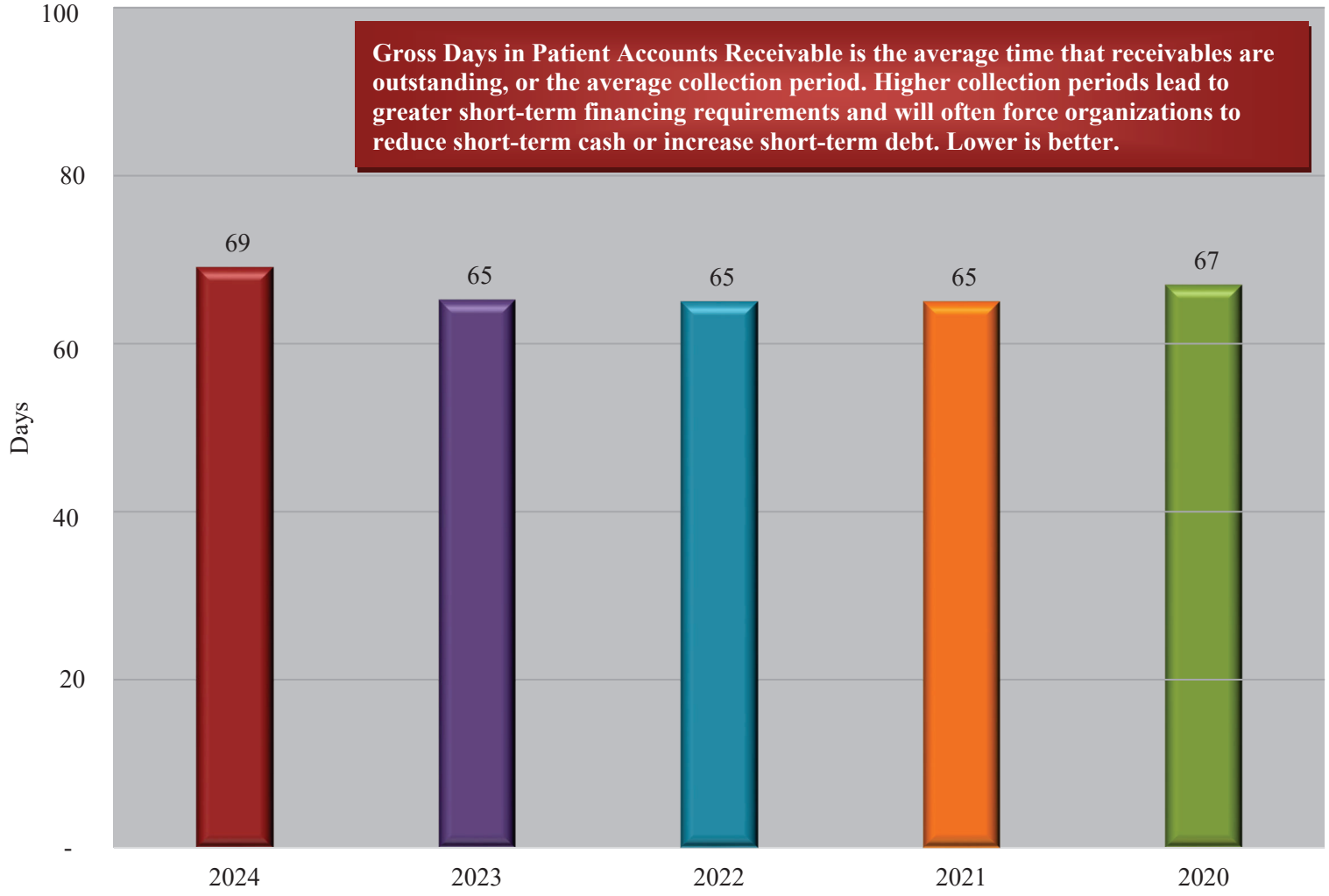


ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Gross Days in Patient Accounts Receivable

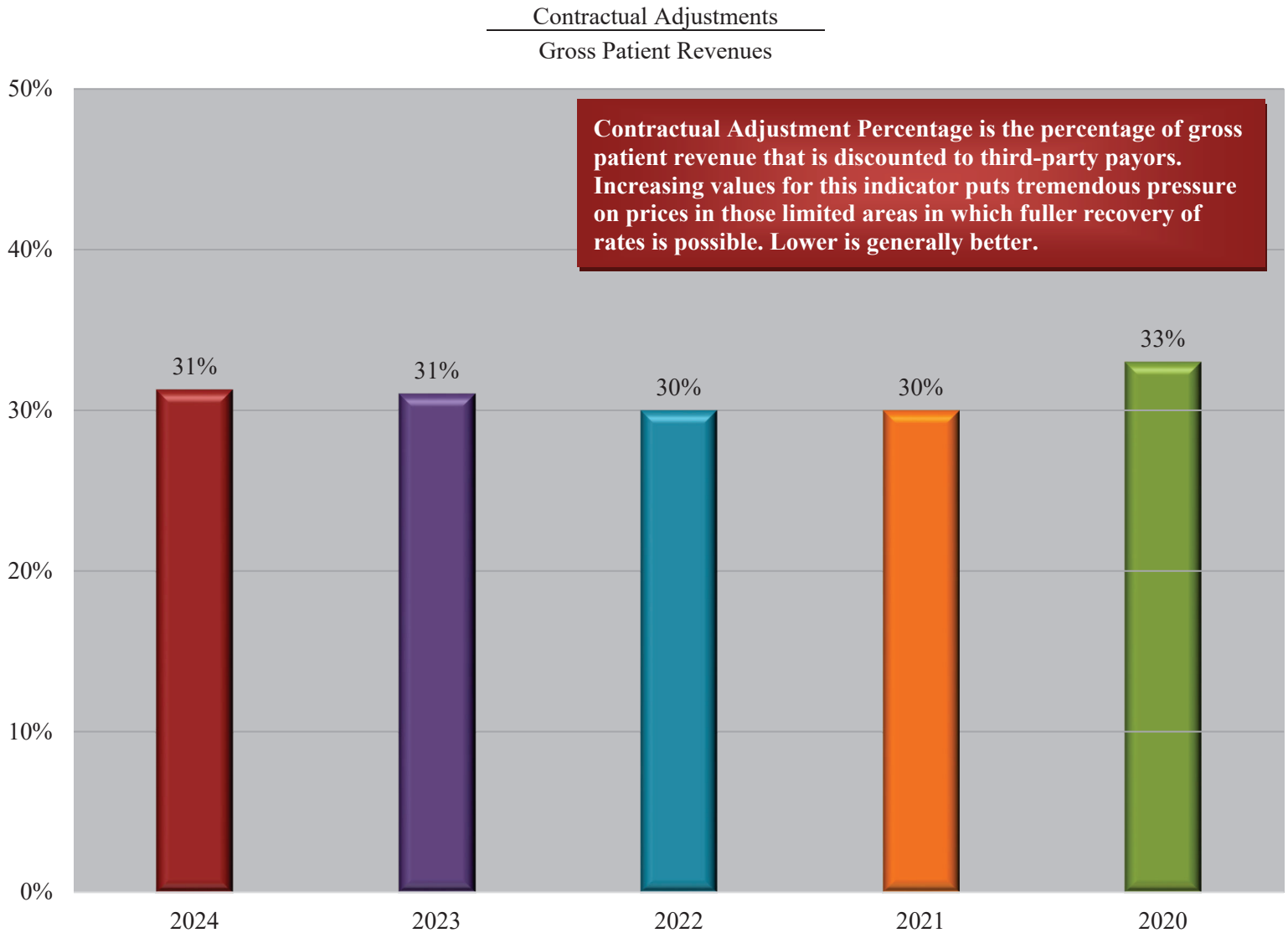
$$\frac{\text{Gross Patient Accounts Receivable}}{\text{Gross Patient Service Revenues / 365}}$$



ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

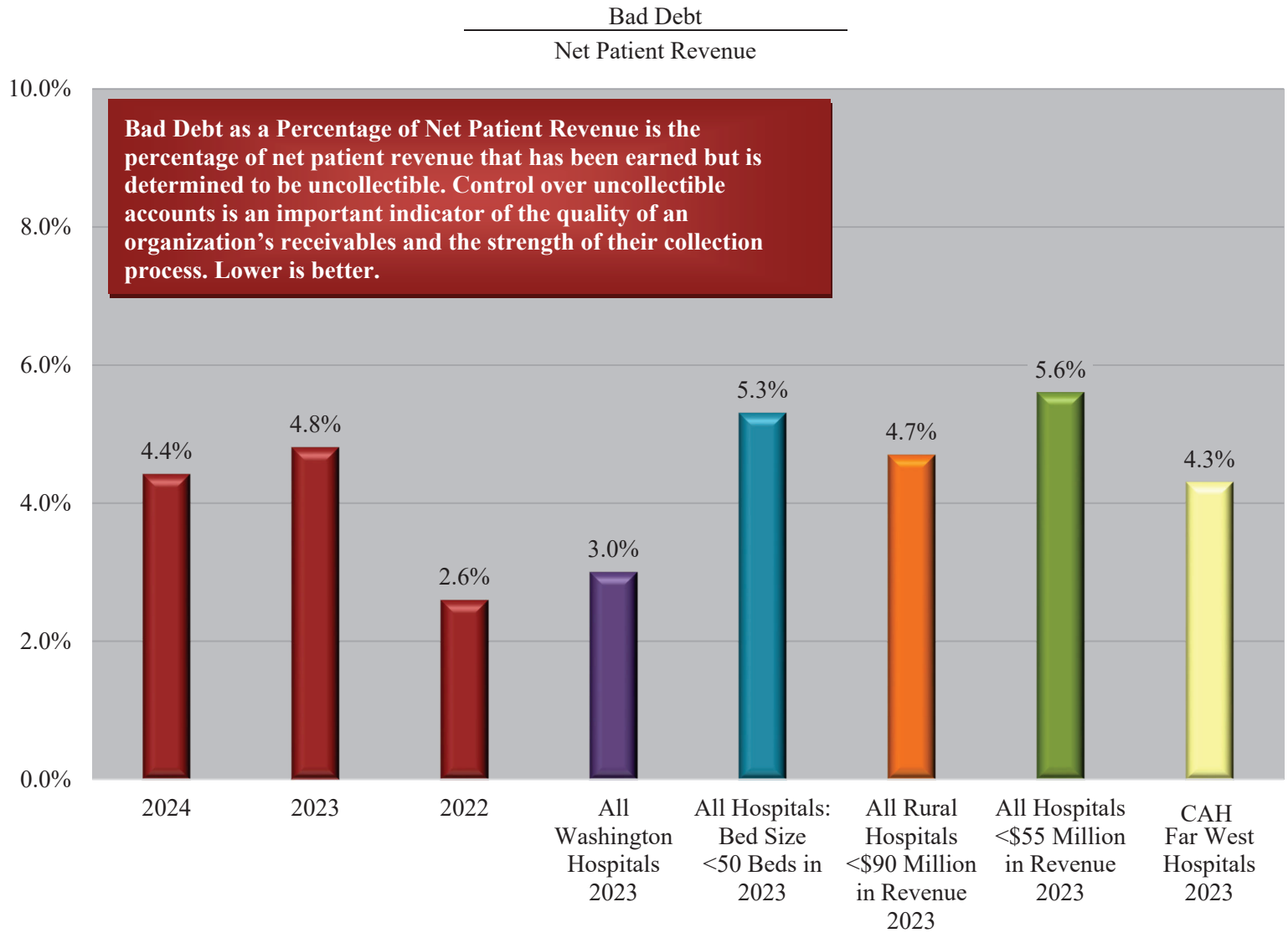
Contractual Adjustment Percentage



ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Bad Debt as a Percentage Net Patient Revenue



DZA
ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

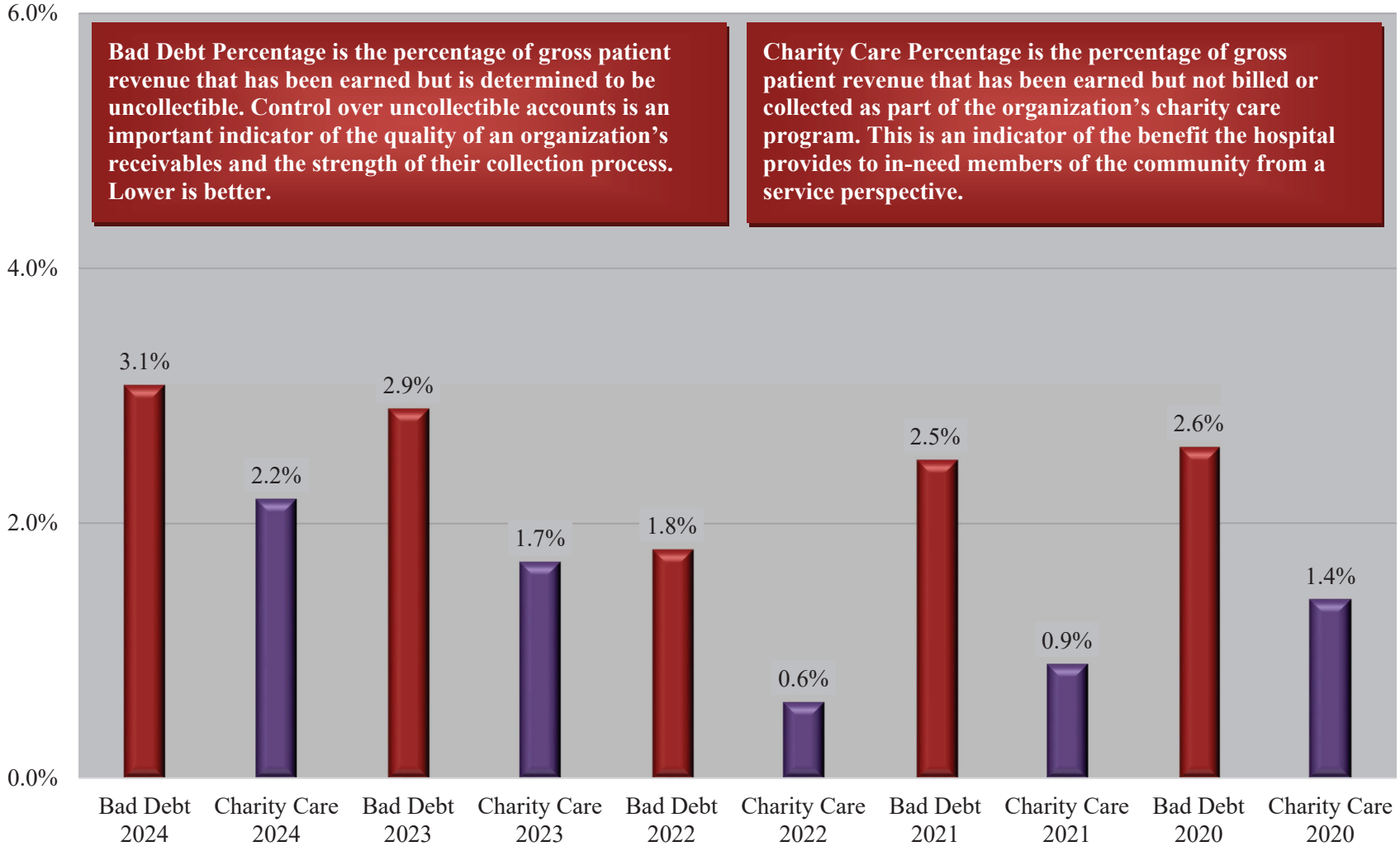
Bad Debt and Charity Care Percentage

Bad Debt / Gross Patient Revenue

Charity Care / Gross Patient Revenue

Bad Debt Percentage is the percentage of gross patient revenue that has been earned but is determined to be uncollectible. Control over uncollectible accounts is an important indicator of the quality of an organization's receivables and the strength of their collection process. Lower is better.

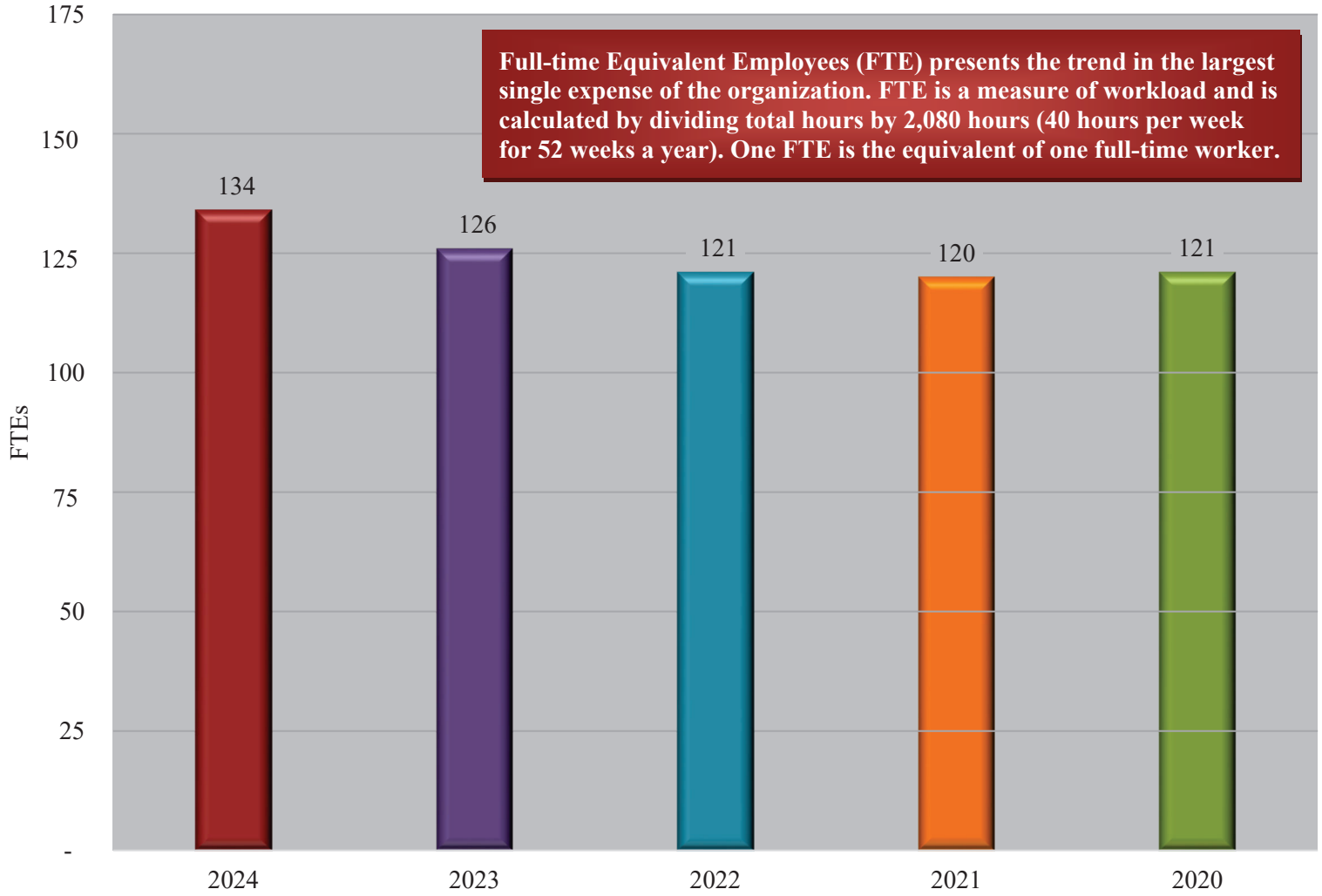
Charity Care Percentage is the percentage of gross patient revenue that has been earned but not billed or collected as part of the organization's charity care program. This is an indicator of the benefit the hospital provides to in-need members of the community from a service perspective.



DZA
ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Full-time Equivalent Employees (FTE)

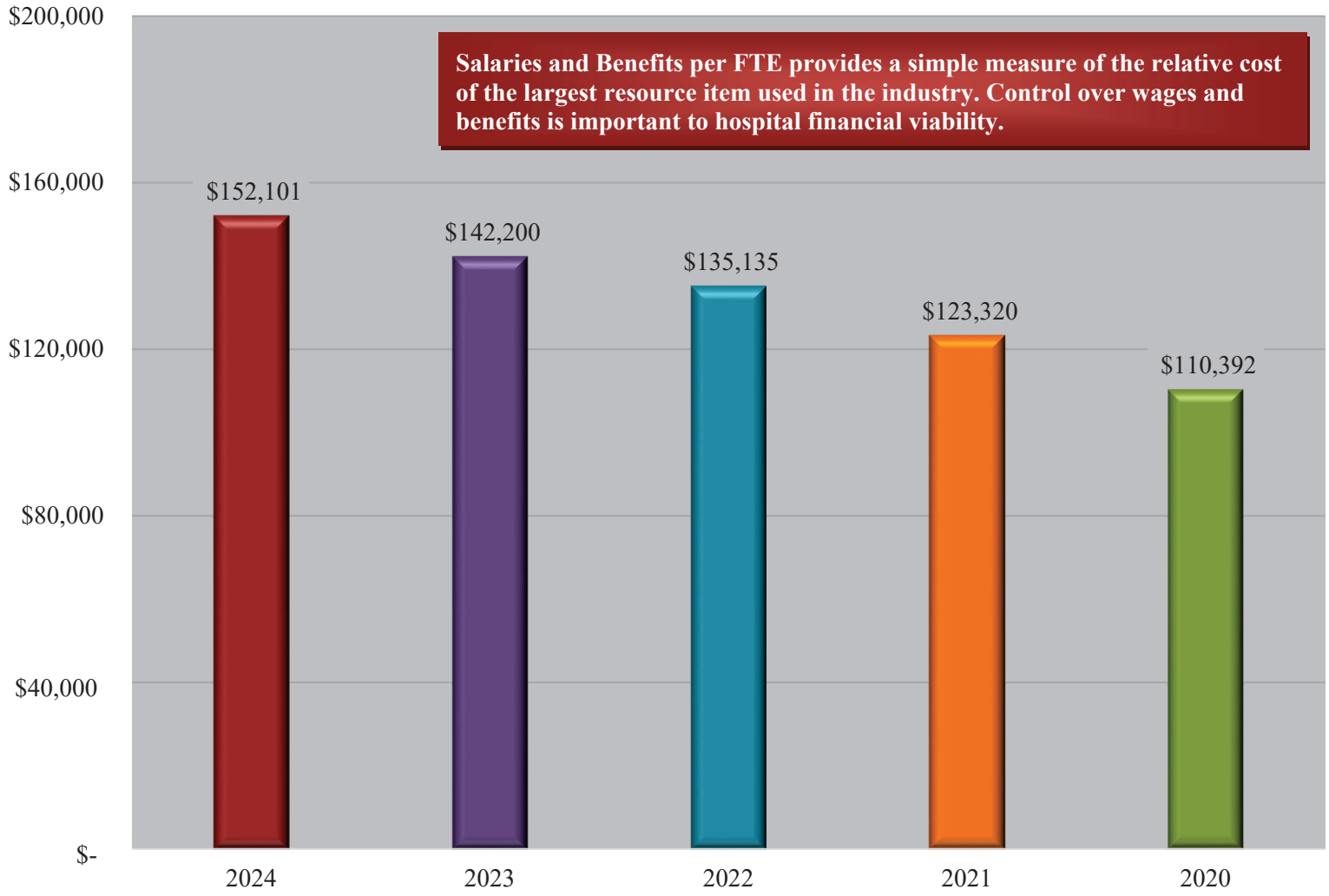


ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Salaries and Benefits per FTE

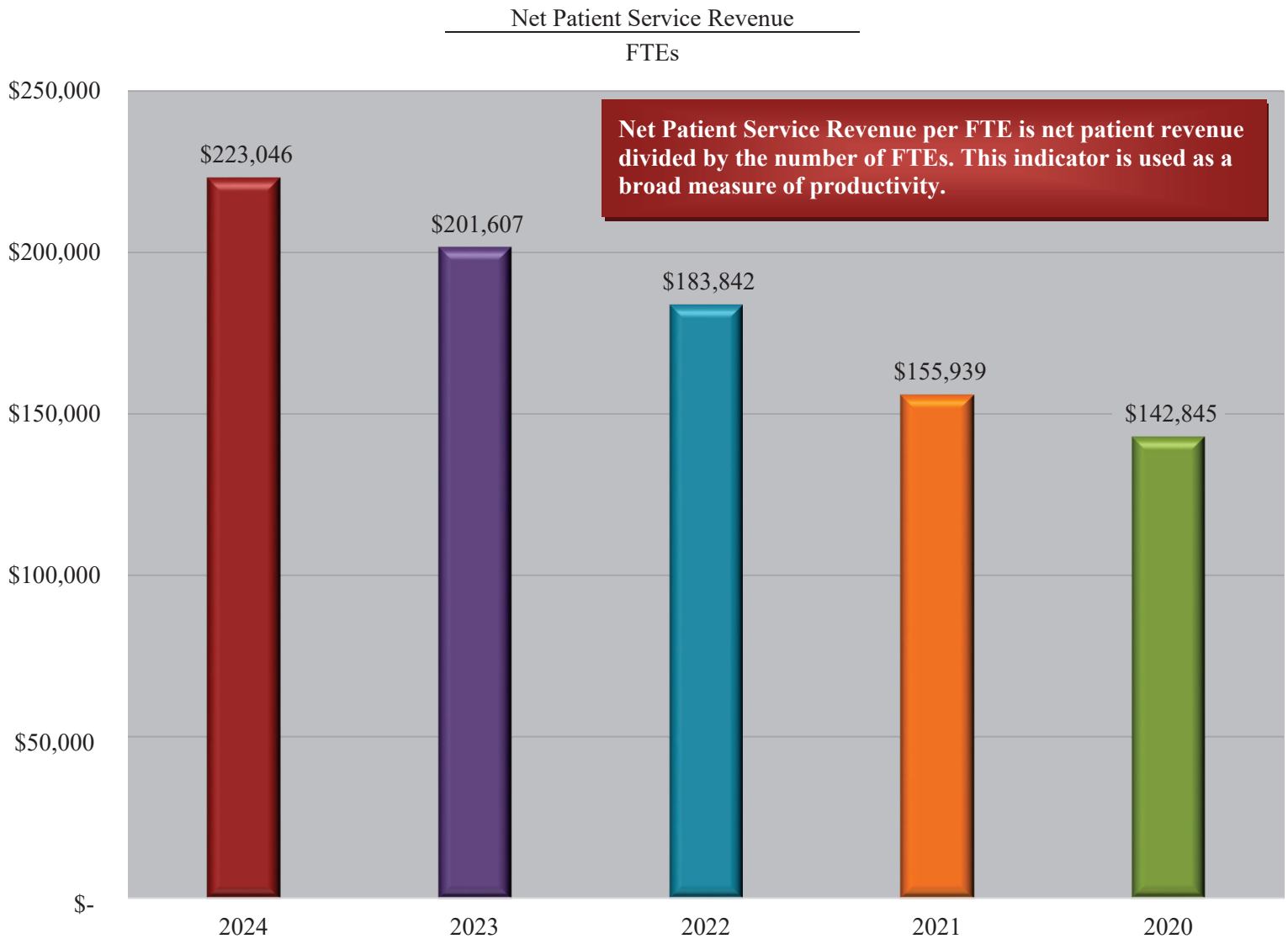
$$\frac{\text{Total Salaries + Total Benefits}}{\text{FTEs}}$$



ACCOUNTANTS | ADVISORS

Chelan County Public Hospital District No. 1
doing business as
Cascade Medical Center

Net Patient Service Revenue per FTE



ACCOUNTANTS | ADVISORS

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

A G E N D A

Board Quality Oversight Committee
May 6, 2025
9:00 AM – 11:00 AM
Clinic Conference Room

The documents contained in this file are part of the performance/quality improvement and peer review programs to review the services rendered in the hospital/clinic areas, both retrospectively and prospectively, in order to improve the quality of medical care of patients and to prevent medical malpractice (RCW 70.41.200 (1) (a)).

Therefore, **all** information following the agenda is confidential and protected under: RCW 4.24.250; RCW 70.41.200; and Senate Bill 5666

Agenda Item		Time
1.	Call to Order	9:00 AM
2.	Consent Agenda Approval • May 6, 2025, Agenda • February 26, 2025, Minutes	9:00 AM
Committee Work		
1.	Review Action Items	9:00 AM
2.	Patient Story	9:00 AM
3.	Quality Data and Dashboard Updates	9:15 AM
4.	Board Quality Rounding Review	10:25 AM
5.	Q1 Quality Committee Reports	10:35 AM
6.	Schedule Q3 2025 Meeting Date	10:45 AM
7.	Provider Credentialing	10:55 AM
Adjournment		
1.	Adjournment	11:00 AM

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.*

Materials provided in advance of meeting along with agenda:

1. February 26, 2025, Minutes
2. Board Quality Rounding Forms and Data
    a. Business Services
    b. Infection Control
3. Committee Reports
    a. Antibiotic Stewardship Committee
    b. Emergency Care Committee
    c. Infection Control Committee
    d. Patient and Family Advisory Council
    e. Safety Committee
    f. Swing Bed Committee
    g. Utilization Management Committee

WARNING: CONFIDENTIAL: This document has been created as part of a Quality Improvement Plan at Cascade Medical Center under the protection of RCW 4.24.250.70.41.200(3)

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Medical Staff Meeting Agenda
Wednesday, May 7, 2025 | 7:00 AM-8:30 AM
Arleen Blackburn Conference Room & Zoom

Agenda item	
• Call to Order	Dr. Jerome

• **MOTION**: Approve Consent Agenda
  ○ May 7, 2025 Agenda Approval
  ○ March 5, 2025 Minutes Approval
	Dr. Jerome

Presentations/Reports	
• Administrator Report	Diane Blake, CEO
• Commissioner Report	Shari Campbell
Discussion	
• Policy Creation: Medical Holds	Reese Bradburn, PA-C
Committee/Faculty Reports	
• Emergency Department	Dr. Stirling
• Trauma QI	Dr. Stirling
• Pharmacy	Doug Crafton
• Infection Control (Quarterly Mtgs: January, April, July, October)	Reese Bradburn, PA-C
• Lab	Kelly Boeing, PA-C
• Utilization Review	Reese Bradburn, PA-C
• Radiology	
• Rehab Services	Dr. Merritt
• University of Washington Clerkship Program	Dr. Kendall
• Endoscopy	Natasha Piestrup, Director of Nursing
• Behavioral Health	Dr. Moholy
• MEC	Dr. Jerome
Adjournment	
• **MOTION**: Move to Adjourn	Dr. Jerome

2025 Medical Staff Meeting Schedule

Q1	Q2	Q3	Q4
January 8 7:00 AM	April 3 **No Meeting**	July 3 **No Meeting**	October 1 (Officer Elections) 7:00 AM
February 5 7:00 AM	May 7 7:00 AM	August 6 7:00 AM	November 5 6:00 PM Peer Review
March 5 6:00 PM Peer Review	June 4 6:00 PM Peer Review	September 3 (Officer Nominations) 6:00 PM Peer Review	December 4 **No Meeting**

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

AGENDA

Community Outreach & Awareness Committee

May 19, 2025
2:00 PM – 4:00 PM
Administration Conference Room

Agenda Item		Time
1.	Call to Order	2:00 PM
2.	Consent Agenda Approval • May 19, 2025 Agenda • March 19, 2025 Minutes	2:00 PM
Committee Work		
1.	EMS Levy Recap • What worked well, what could be improved for future levy communications • Are there any learnings we want to apply to more general communications?	2:00 PM
2.	Community Health Needs Assessment Check-in • What's completed? • Next steps: planning for board learning and input, finalizing focus areas	2:15 PM
3.	Check-in on organizational and Board outreach • Do we have the right balance for Board opportunities (opportunity for connection with the community balanced with reasonable expectations) • Strategic view of planned outreach ○ Are there additional opportunities for board and organizational connection in the future that are not part of current plan? • How does Part Time Resident Advisory Council fit into outreach and should/could we do more to ensure regular council succession?	2:30 PM
4.	Strategic View of Marketing • Review DH plan from beginning of year, refine / refocus / affirm priority focus areas in context of organizational strategic plan / direction	3:00 PM

5.	Committee Business
	• Review and amend draft workplan for remainder of year
	• Discuss plan for additional members
	  ○ Second Commissioner
	  ○ Develop skills list and additional planning for community member appointments
	  ○ Discuss data sources that could be used for committee's strategic review in future
	• Schedule future meeting(s)
		3:30 PM

Adjournment		
1.	Adjournment	4:00 PM

Materials provided in advance of meeting along with agenda:

1. March 19, 2025 minutes
2. EMS Levy Communication Timeline Overview
3. Written summary of CHNA work to date
4. List of outreach opportunities
5. DH Messaging Platform
6. DH Website Copy (partially to remind on what areas were a Q1 to Q2 focus)
7. 2025 Organizational Objectives
8. DRAFT Committee Workplan
9. Committee Charter

Q2 CM & Commissioner Outreach

Date	Event	Commissioners (Max 2)	Location	Time
April 9, 2025	EMS Levy: KPQ Interview	FYI	Wenatchee	
April 16, 2025	CMF Board Meeting		ABC Room	9:00 AM-11:00 AM
April 19, 2025	Part-time Resident Advisory Council Meeting	Shari	ABC Room	10:00 AM-12:00 PM
April 26, 2025	Chiwawa River Pines HOA	Shari	Lake Wenatchee Rec Club	10:00 AM
April 29, 2025	Kids Fair	FYI	New Leavenworth Playground	
April 30, 2025	Dia del Nino	FYI	Alpine Lakes Elementary	
April 30, 2025	Chumstick Wildfire Open House	FYI	Sleeping Lady	
May 6, 2025	Employee Listening Session		ABC Room	6:15 AM-6:45 AM
May 6, 2025	Employee Listening Session	Shari	ABC Room	7:00 AM-7:30 AM
May 6, 2025	Employee Listening Session	Cary	ABC Room	11:30 AM-12:00 PM
May 6, 2025	Employee Listening Session	Cary	ABC Room	12:15 PM-12:45 PM
May 6, 2025	Community Engagement Night	Shari & Tom	Leavenworth Festhalle	4:00 PM - 7:00 PM
May 7, 2025	Medical Staff Meeting	Shari	ABC Room	7:00 AM - 8:30 AM
May 14, 2025	Employee Listening Session		ABC Room	6:15 AM-6:45 AM
May 14, 2025	Employee Listening Session		ABC Room	7:00 AM-7:30 AM
May 14, 2025	Employee Listening Session	Dr. Knight	ABC Room	11:30 AM-12:00 PM
May 14, 2025	Employee Listening Session		ABC Room	5:00 PM-5:30 PM
May 15, 2025	Employee Listening Session	Shari	ABC Room	11:30 AM-12:00 PM
May 15, 2025	Employee Listening Session	Dr. Knight	ABC Room	12:15 PM-12:45 PM
May 17, 2025	Healthcare Week Street Fair	Jessica	Behind the Hospital	11:00 AM - 2:00 PM
May 21, 2025	CMF Board Meeting		ABC Room	9:00 AM - 11:00 AM
May 27, 2025	CM Sports Physical Night	FYI	Cascade High School	
May 31, 2025	CM Health & Safety Fair	Shari	Alpine Lakes Elementary	11:00 AM - 2:00 PM
June 11, 2025	CMF Board Meeting		ABC Room	9:00 AM - 11:00 AM
June 16, 2025	CMF Golf Classic	Shari	Kahler Mountain Club	All Day
June 21, 2025	Leavenworth Farmer's Market	FYI	Leavenworth	
June 21, 2025	Wenatchee PRIDE	FYI	Wenatchee	
June 22-25, 2025	WSHA Annual Conference	All Commissioners Welcome	Campbell's Resort, Chelan, WA	All Day
June 28, 2025	Leavenworth Farmer's Market	FYI	Leavenworth	

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

Clinical Informatics Update

Current Focused Areas	Goal/Status
HealthNet consulting Group -- Collaboration with most departments. Opportunity list identified and prioritized within Lab, Informatics, Revenue/Claims, Quality, HIM, IT, Admissions, Auths and Referral Management. **NEW- MIS, Pharmacy, Plan for Governance and change control, Plan and preparation for new Update coming Aug 25, 2025**	**Extended**
ED Admissions – Time consuming to review current state. Discovered issues & discrepancies in the original build. The majority is corrected and resolved. ○ Final testing for Revenue Cycle, Claims and Reporting ○ Training documents in process ○ Staff training	**July 2025**
Medical Necessity – • MAIN DELAY—Identified errors in Diagnosis Codes File Upload ○ New Coding Filing uploaded to correct error in initial installation –Completed 5/19 ○ Dx Code Dictionary update- in progress ○ Retest with providers – pending • Chargemaster errors discovered- Revision complete • Provider initial review complete • Error in billing dictionary identified -Resolved	**July 2025**
Luma Implementation – • Phase 1 Self-Scheduling for Clinic Appointments --Complete • Phase 2 Forms and Health Maintenance Reminders –Complete next week • Phase 3 Reviews – Google etc. Complete next week	**June 2025**
Quality Data-- Collection, Validation– • Issues with Access to Data Repository and sending reports – Meditech changed their process. Slow response from them with fixing the issue. • Registries, Quality Vantage, BCA – Moved to Liberty Street Consulting-- Extremely labor intensive. • Registries with incomplete, invalidating data. Needs assessment in process with revisions - Basically starting over from scratch. • Potential for months of data validation needed for accurate reporting to dashboards	**Feb 2025**
Zynx Amb Ordersets - • Extended delay with Meditech – Many order sets moved to Live had to be rolled back for incorrect build. Being addressed in weekly meetings. • Lab, Radiology and Care orders complete. Medications build in progress by CM Pharmacist	**Delayed**
MedPower Implementation --Complete • Facility-wide EHR Onboarding and Training Platform • New employees being enrolled during onboarding • Director enrollment in progress • Current Employee enrollment and training-complete	**Ongoing**

Lab - • Pathology Tracking- awaiting on one desktop faxing line and will be live in June • MT Parameter Dictionary Review -Complete • Reports and Director functions -Complete • Staff and Director Access and profiles assessment and revision- Complete Upcoming Microbiology	**Ongoing**
Interoperability – Health Data Exchange • Traverse Exchange Interoperability Network Implementation- Nationwide Pt Data Sharing Platform) on hold by legal to review data sharing process- Resolved -Final testing phase -Staff training • Direct Messaging with external facilities - hurdles with Surescripts certificates • eCR- (electronic Case Reporting) Dependent on Direct Messaging Functionality	
Successes Identified	
• Clinical portion of ED Admission assessment and revisions complete • Cloud Services initiated – Expanse Now= Provider Mobile Rounding, Phone app testing now • Chart Integrity Project kickoff – Increase in provider efficiency & satisfaction • Radiology scheduling, major issue identified and fixed. Benefitted workflow - • Registration E-forms in Testing phase, Consent forms in Live, WaCom Signature Tablets being tested. This leads to a MAJOR reduction of papers being scanned by HIM • Desktop Faxing implemented. Significant workflow improvements for clinic, lab and HIM • Onboarded Linda Griener Hospitalist • Onboarded 2 locums ED providers	
Significant Challenges	
• 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. • Interoperability project issues related to Meditech and Surescripts vendor determining current state based on partial implementation. • 28 current and future projects slated with informatics involvement for 2025	
Special Note: The informatics Team will attend the Muse Inspire Conference in Dallas, Tx next week. This event is full of information and resources. This is where we found HealthNet-- our Saving Grace, thank you! Jerri Smith and I are presenting with Lisa Steen and Naomi Smith from HealthNet regarding the challenges faced by a small CAH/RHC with limited resources and how together, we have created a strategic plan for optimizing our system while providing excellent and safe care to our patients. We look forward to sharing all that we learn! Thank you for supporting the Informatics Team in our efforts to learn and grow our skills for the betterment of Cascade Medical Center. Best Regards, Molly Bloss, RN Director of Clinical Informatics	

Decision-making Framework for Evaluating Contracted Services

A board's focus should be on strategic direction and long-term visioning of an organization while ensuring fiduciary duties are met, which include earning and keeping the public's trust. Part of a board's fiduciary duties include the Duty of Care, which means generally using the same level of judgement they would use in their own personal business activities. Basic tenets[1] to guide the Duty of Care include:

- Obtain necessary and adequate information before making any decisions;
- Act in good faith;
- Make decisions in the best interest of the hospital; and
- Set aside personal interests in favor of those of the hospital.

Management's role is to manage day-to-day operations, make tactical operational decisions, inform the board of material events and issues, and to seek and be guided by the strategic advice of the board.

When considering and making major decisions, the board and management each have key responsibilities related to their roles. The purpose of this document is to clarify the roles of each and, additionally, provide a framework for evaluating major decisions.

Responsibilities Related to Key Decision Criteria

Activity for Decision Criteria	Management Responsibility	Board Responsibility
Clearly define challenge or problem for which solution is being sought and / or scope of project	X	
Review management's problem statement / project scope and consider against organizational strategic direction		X
Perform detailed financial feasibility analysis and summarize results	X	
Review summary financial feasibility report, consider report against organizational strategic direction		X
Perform detailed analysis of how potential decision may impact the community, considering elements such as quality of care, potential for service expansion, and overall community/patient access; summarize findings	X	
Review summary report on community impact, consider report against organizational strategic direction		X

[1] From "What is the board's fiduciary responsibility?" in 20 QUESTIONS Every Washington Hospital Board Needs to be Able to Answer

Activity for Decision Criteria	Management Responsibility	Board Responsibility
Perform comprehensive risk assessment, including potential for impact on employees and community (or brand/trust), identifying the pros and cons related to the opportunity and summarize results	X	
Review summary risk report, consider report against organizational strategic direction		X
Perform due diligence to evaluate potential vendor, including performing reference checks with other organizations who utilize vendor; summarize	X	
Review summary vendor evaluation report, consider report against organizational strategic direction		X

Sample Decision Framework – Will be completed by management with bulleted information

Criteria / Functionality	CM or Current Vendor	New Option for Consideration
Mission/Vision/Values: Does each option align with or support CM's Mission, Vision, and Values? If there is misalignment, what is the potential impact?		
Safety and Quality: How does each option either maintain or improve patient safety and quality?		
Access: How does each option impact patient access? Will it decrease, remain neutral, or improve? Is there potential for service expansion that aligns with meeting community needs?		
Financial: How does each option impact organizational financial sustainability? Is each likely to contribute positively to organizational financial performance?		

Criteria / Functionality	CM or Current Vendor	New Option for Consideration
Project as solution: How likely will each option solve the challenge or issue for which a solution is being sought? What elements of the problem would remain outstanding? Would new problems be created?		
Risks: Are there risks that still need mitigating, such as with contract terms, employee impact, size of proposed change, etc.? Are any of these risks unacceptable within the scope of providing a solution?		
Other: Other considerations material to the specific challenge / project that have not yet been addressed.		

Credentialing Approvals

Active Privileges (2-years)

- Mark Wefel, MD

Active Privileges (90-day extension)

- Eric Stirling, MD

Teleradiology Initial Privileges (1-year)

- Brian Zhu, MD
- Adham Shoujaa, MD

Teleradiology Active Privileges: (2-years)

- Shawn Stone, MD
- Frank Welte, MD
- Shannon St. Clair, MD
- Kara Perrelli, MD
- Oded Greenberg, MD
- Mohammed Quraishi, MD

Locum Tenens Privileges: (90 Days)

- Caylon Haggard, PA-C
    - Caylon was emergently credentialed via the process for that due to the timing of coverage needs in the Emergency Department
- Arnold Cha, MD

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

Clinic Remodel Bid Summary
Cascade Medical
May 2025

Cascade Medical has been working toward a remodel of the family medicine clinic. Planning for this commenced in earnest in 2024, spurred by a desire to adjust current clinic layout to better support team communication and collaboration opportunities, strengthening the work we've done around Team-Based Care.

The proposed remodel is not an extreme renovation, but rather the removal of a couple of walls and redesign of office and workspace at the end of each pod. Without question, though, this project will inject change for the team, and the team is ready and preparing for that.

We budgeted $150,000 in 2025 to complete the clinic remodel project and, in February 2025, the board voted to approve management proceeding with the process to request bids from contractors. (The SBAR which was included in the February board packet is included below, for background.)

Since February, we've solicited for bids, and ultimately we received two bid proposals for the work. We've performed due diligence on the bids, determining they are both responsive, and management recommends awarding the bid to the lowest responsive bidder. The bid comes in less than our budgeted amount, at $112,988.65, so it is well with the planned expenditure for the project.

At the May board meeting, management will be seeking board approval to award the project to the lowest responsive bidder, Jessup Home Design. If approved, we will work with legal to draw up contract documents and will let the contractor know we intend to proceed.

SBAR: Rural Health Clinic Remodel Proposal
(Previously provided to the Board in February 2025)

Situation:
Cascade Medical's Rural Health Clinic is committed to delivering high-quality, patient-centered care by fostering a team-based approach that improves communication, collaboration, and efficiency, ultimately maximizing community access to services and enhancing the work environment for team members.

However, the current clinic layout—divided into four separate pods—creates significant barriers to this model. Each pod functions independently, with isolated provider offices and treatment spaces. This separation limits real-time communication between providers, medical assistants

(MAs), nurses, and other support staff, leading to inefficiencies in care coordination, delays in patient consults, and reduced opportunities for multidisciplinary collaboration.

To enhance team-based care and improve patient outcomes, we propose remodeling the clinic space by consolidating the four existing pods into two larger, open team-based care areas. This transformation will remove physical barriers, create shared provider offices, and establish collaborative spaces where care teams can work together seamlessly.

Background:
The existing pod structure was initially designed to accommodate independent provider workflows rather than the team-based model we've implemented. Industry best practices emphasize team-based care, where providers, MAs, nurses, behavioral health specialists, and care coordinators work closely together in a shared space to provide integrated care. The current layout presents several challenges that hinder this model:

- Limited Communication: Each pod operates in isolation, making it difficult for teams to collaborate quickly on patient care decisions.
- Restricted Access to Multidisciplinary Teams: Providers and MAs are separated from nurses and other team members, leading to fragmented care planning and missed opportunities for immediate consults.
- Inefficiencies in Workflow: Without a shared space, patient needs often require multiple handoffs and follow-ups instead of real-time discussions and decision-making.
- Provider and Staff support: The lack of shared space can lead to silos, increased workload, and limited peer support.

Removing walls between pods and creating two team-based care areas will foster real-time collaboration, improve communication, and support a team-based care model where all members work together in a connected, open environment.

Assessment:
The remodel will involve structural changes that support efficient, coordinated, and patient-focused care delivery.

Key benefits include:

1. Enhanced Communication & Collaboration:
    - Open workspaces will allow providers, MAs, nurses, and behavioral health specialists to consult on patient cases in real time, ensuring timely decision-making and reducing inefficiencies.
    - Improved communication pathways will lead to faster responses to patient needs, reducing wait times and improving patient satisfaction.
2. Interdisciplinary Team Integration:

- Providers will have direct access to their team's MAs, clinic nurses, and care coordinators, allowing for a seamless exchange of information and improved patient care plans.
- Shared provider workspaces will encourage peer-to-peer consultation, reducing the need for delayed referrals and multiple patient visits.

3. Improved Patient Outcomes & Continuity of Care:
    - Team-based care models have been proven to improve patient outcomes, particularly for chronic disease management, preventative care, and service coordination. With fewer physical barriers, the care team can monitor patient needs more effectively.
4. Operational Efficiency & Staff Satisfaction:
    - Workflow improvements will streamline patient throughput, reducing bottlenecks and inefficiencies.
    - The remodeled space will support a culture of collaboration, increasing staff engagement.

Additionally, we anticipate minimal disruption to patient care during a remodel as we're proposing to conduct the remodel one pod at a time, ensuring patient visits remain uninterrupted. Because of this, we anticipate no decrease in patient volume or major workflow disruptions during construction. We do anticipate some inconveniences to provider locations during construction, and we will work to minimize those as much as possible.

Recommendation:
Management recommends the board authorize CM to issue a Request for Proposal (RFP) to begin the process of planning for the construction process.

A planned expenditure of $150,000 for the remodel was included in the 2025 capital budget. Cost estimates derived from the architectural plans estimate construction costs of $125 sq/ft to $150 sq/ft for approximately 1,000 square feet of impacted space.

The proposed remodel, which will create connected, collaborative work areas for the clinic team, will create a physical space that supports best practices in team-based care and modern clinic delivery models. It will create a more collaborative and efficient work environment for our providers and staff, and it will enhance patient care coordination, help reduce wait times/increase access, and support continued improved health outcomes for our community.

CASCADE MEDICAL
PARTNERS IN YOUR HEALTH

2025 Board of Commissioners Committee & Liaison Assignments

Commissioners

Name	Email	Term Expiration	Status of Term
Jessica Kendall **Secretary**	jessica.kendall@cascademedical.org	Position 1 12/2025	Appointed in 2022, elected in 2023, will run to serve new term in 2025.
Cary Ecker	cary.ecker@cascademedical.org	Position 2 12/2029	Appointed in 2025, will run to serve remainder of term in 2025.
Tom Baranouskas **Vice President**	tomb@cascademedical.org	Position 3 12/2027	Re-elected in 2021.
Jesse Knight	jesse.knight@cascademedical.org	Position 4 12/2025	Appointed in 2025, will run to serve remainder of term in 2025.
Shari Day-Campbell **President**	shari.daycampbell@cascademedical.org	Position 5 12/2027	Appointed in 2024, will run to serve remainder of term in 2025.

Committee Assignments

Finance	Governance	Quality Oversight	COAC
Tom Baranouskas - Chair	Shari Day-Campbell - Chair	Jessica Kendall - Chair	Shari Day-Campbell-- Chair
Cary Ecker	Tom Baranouskas	Jesse Knight	

Ad Hoc Liaison Appointments

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

Accompanying Notes for the April 2025 Financial Statements

April Financial Statements –Current Month Summary

The April net margin of $358,000 exceeded the budgeted margin of $20,000 by $338,000. Gross revenue exceeded budgeted volumes by $112,000. Operating expenses for April were under budget by $1,000.

Revenue and Expense Variances

1. Professional fees were over budget by ($53,000) in April due to consulting fees for Meditech optimization.
2. Supplies are below budget in April due to pharmacy and lab expenses being lower than budgeted. Several lab supply contracts were reworked in 2024 and the lower expenses in 2025 are likely a result of this work as volumes are just slightly under budgeted volumes.

Patient Statistics

Inpatient volumes remained strong in April with respite stay accounting for 30 days of the Acute volume, with a reminder that Respite stays are billed at a lower rate. Ambulance volumes were up in April and ED visits down, while the Clinic had a strong month.

Cash Receipts and Balances

April cash collections on patient accounts were $1,290,000 more than budgeted and combined with April tax collections resulted in total cash collections that were $1,468,000 more than budgeted, closing the negative variance seen through March. Cash balances for the year remain strong at $961,000 greater than budgeted balances.

Accounts Receivable

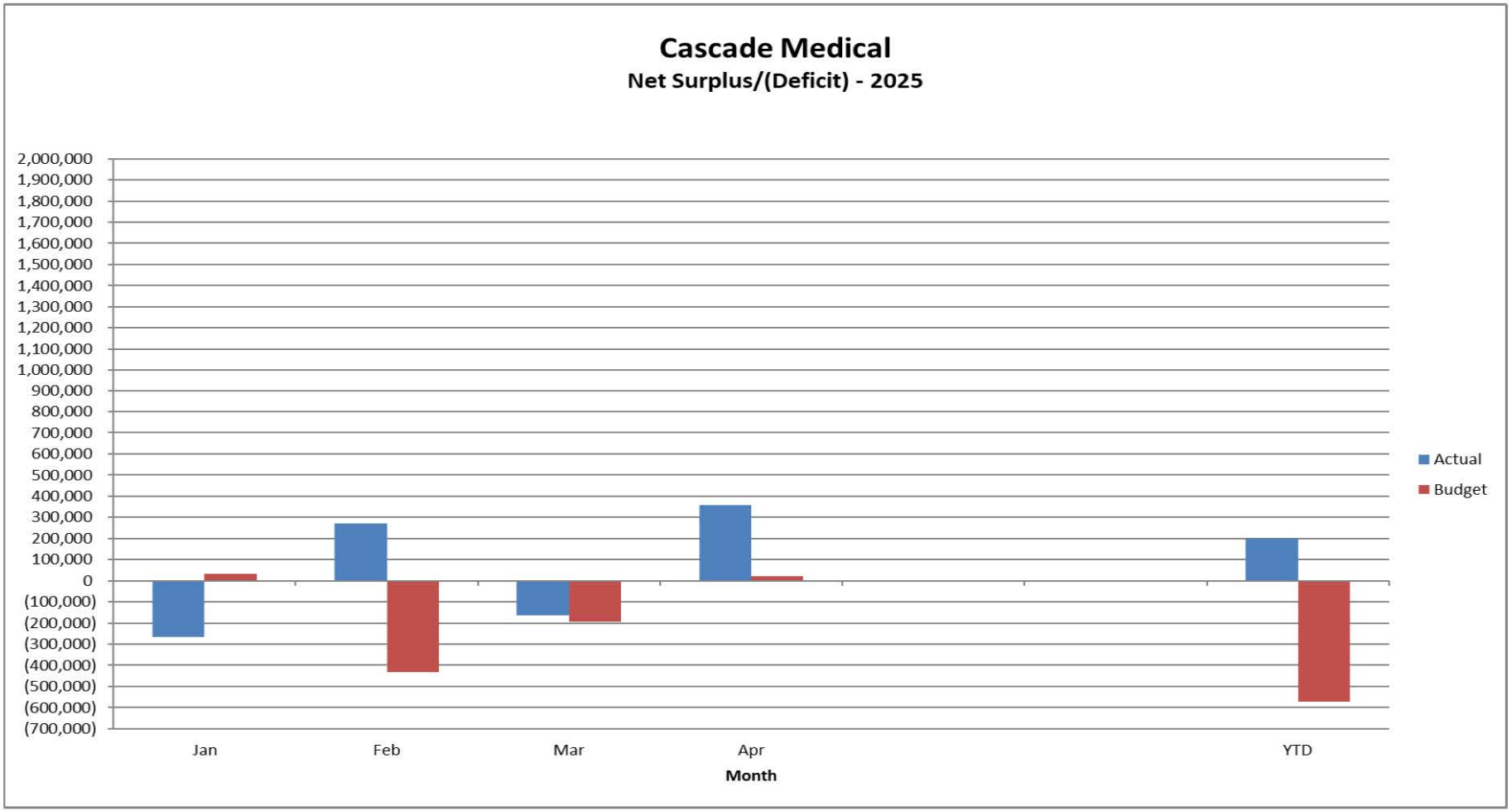
Strong collections on patient balances for the month combined with continued work on stale accounts resulted in Gross Accounts Receivable being reduced by $862,000.

Contractual Allowance

The contractual allowance is at 46%, allowing for a conservative estimate of our uncollectible accounts.

Final comments and Upcoming

As we move forward in 2025, we will continue the focus to complete revenue cycle optimization work. Work to upload contracts to our new software continues as does Accounts Payable efforts to streamline payments to vendors. We hope to collaborate with an outside vendor to review our 340B pharmacy program functionality and will be working to provide data to Wipfli, who will be assisting with our Master Facilities Plan.


Cascade Medical
Net Surplus/(Deficit) - 2025
2,000,000
1,900,000
1,800,000
1,700,000
1,600,000
1,500,000
1,400,000
1,300,000
1,200,000
1,100,000
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
0
(100,000)
(200,000)
(300,000)
(400,000)
(500,000)
(600,000)
(700,000)
Jan
Feb
Mar
Apr
YTD
Month
Actual
Budget

Cascade Medical Center
Financial Performance Summary
Year-to-Date - April, 2025

000's omitted

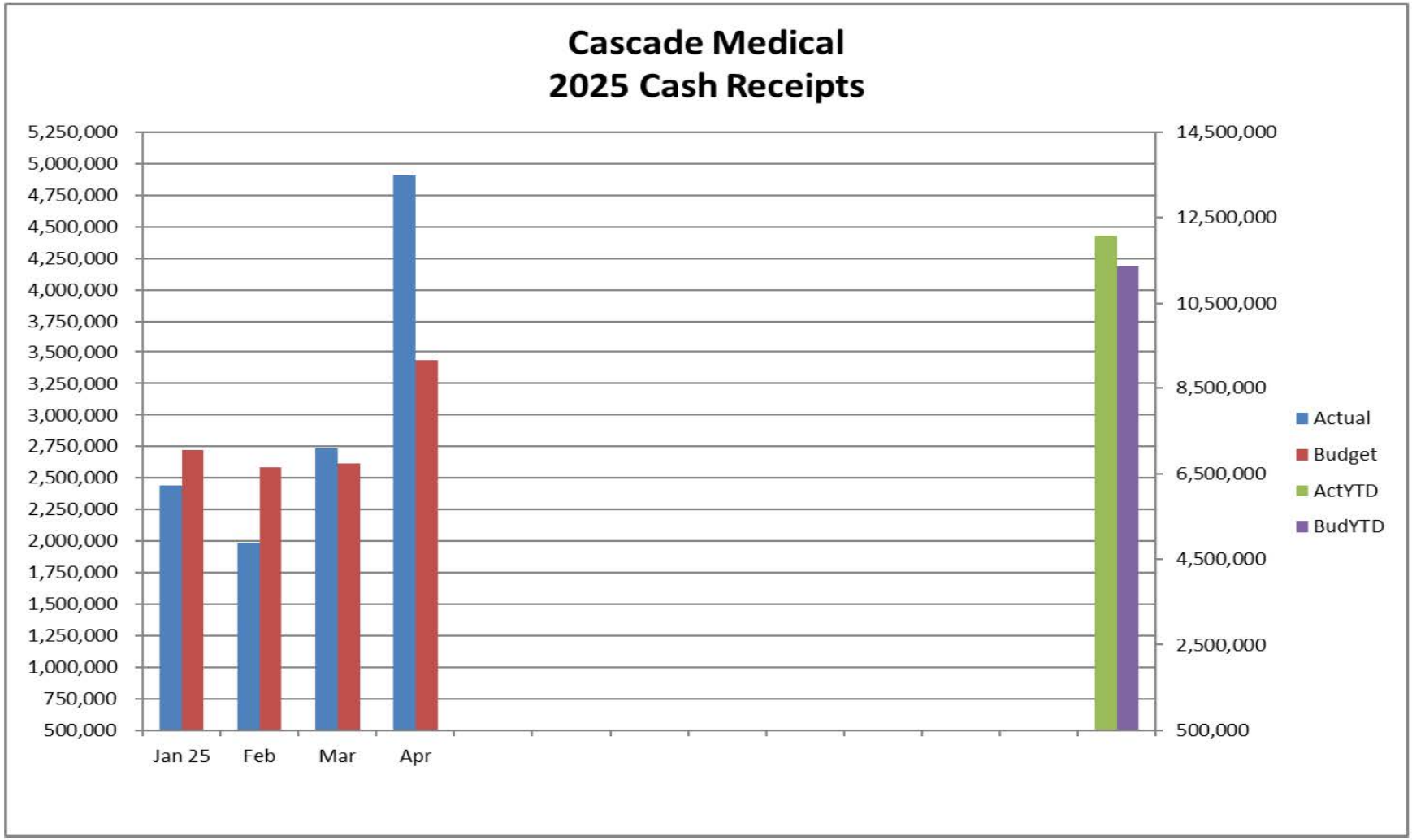
	YTD Apr
Net Margin	
Actual	198
Budget	(573)
Better (Worse) than Budget	772
Variance Analysis - favorable vs (unfavorable)	
Gross Revenue - Acute $201; SBed $190; Endo $136; CT ($142); Clinic ($121)	302
Contractual Allowances	672
Net Patient Revenue	974
Other Operating Revenue - Safety Net ($236); 340B ($82)	(350)
Total Operating Revenue	624
Expenses	
Salaries & Benefits - Acute ($145); Admit ($40); Clinic $39	(76)
Prof. Fees	(23)
Supplies - Pharmacy - $79; Lab $72	156
Purchased Services/Repairs - Info Tech $42; Rad $31; Bus Off $21; Amb ($26)	65
Other Operating Expenses	27
Total Operating Expenses	150
Non-Operating Revenues & Expenses	(2)
Actuals Better/(worse) than Budget	772

Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending April 30, 2025

	----- Current Period -----			----- Year-to-Date -----			
	Actual	Budget	Variance	Actual	Budget	Variance	Prior YTD
Operating revenues							
Net Patient Revenue	2,825,941	2,388,847	437,094	10,090,228	9,116,639	973,589	8,411,917
Grants, Contribs, Other Op Revenue	119,997	219,695	(99,698)	367,150	716,780	(349,630)	525,002
Tax Levies, unrestricted	146,762	146,762	-	587,048	587,048	-	550,900
Total Operating Revenue	3,092,700	2,755,304	337,396	11,044,426	10,420,467	623,959	9,487,819
Operating expenses							
Salaries & Benefits	1,841,395	1,855,201	13,806	7,476,332	7,400,404	(75,928)	6,616,725
Professional fees	225,166	172,224	(52,942)	714,660	691,829	(22,831)	687,499
Supplies	128,509	197,558	69,049	585,439	741,814	156,375	694,690
Purchased services	199,704	184,429	(15,275)	733,511	798,594	65,083	754,227
Depreciation	187,169	167,320	(19,849)	745,886	669,280	(76,606)	651,334
Other Operating Expenses	241,612	247,809	6,197	946,830	1,050,516	103,686	794,808
Total operating expenses	2,823,555	2,824,541	986	11,202,657	11,352,437	149,780	10,199,284
Operating gain / (loss)	269,145	(69,237)	338,382	(158,231)	(931,970)	773,740	(711,465)
Nonoperating revenues (expenses)							
Tax Levies, restricted	113,918	113,918	0	455,672	455,672	-	450,564
Interest expense on bonds	(23,324)	(23,324)	(0)	(93,297)	(93,296)	(1)	(101,308)
Other Non-Operating rev (exp)	(1,276)	(939)	(337)	(5,799)	(3,756)	(2,043)	(5,468)
Total nonoperating rev (exp), net	89,318	89,655	(337)	356,577	358,620	(2,043)	343,787
Net Income	358,463	20,418	338,045	198,346	(573,350)	771,696	(367,678)

Cascade Medical Center
Statement of Revenues, Expenses and Net Income
For the Month Ending April 30, 2025

	Current Period			Year-to-Date			
	Actual	Budget	Variance	Actual	Budget	Variance	Prior YTD
Operating revenues							
Gross Patient Revenue	3,604,279	3,492,129	112,150	14,044,528	13,742,484	302,044	12,265,338
less:							
Contractual Allowances	662,047	921,691	259,644	3,441,230	3,911,235	470,005	3,301,020
Reserve for Bad Debts	54,092	129,209	75,117	365,493	508,472	142,979	393,055
Reserve for Financial Assistance	62,198	52,382	(9,816)	147,577	206,138	58,561	159,347
Total Deductions from Revenue	778,337	1,103,282	324,945	3,954,300	4,625,845	671,545	3,853,421
Net Patient Revenue	2,825,941	2,388,847	437,094	10,090,228	9,116,639	973,589	8,411,917
Grants, Contributions	32,849	2,000	30,849	39,509	43,000	(3,491)	109,961
Other Operating Revenue	87,148	217,695	(130,547)	327,641	673,780	(346,139)	415,041
Tax Levies, unrestricted	146,762	146,762	-	587,048	587,048	-	550,900
Total Operating Revenue	3,092,700	2,755,304	337,396	11,044,426	10,420,467	623,959	9,487,819
Operating expenses							
Salaries and wages	1,502,612	1,525,040	22,428	6,083,914	6,078,823	(5,091)	5,424,769
Employee benefits	338,784	330,161	(8,623)	1,392,417	1,321,581	(70,836)	1,191,956
Professional fees	225,166	172,224	(52,942)	714,660	691,829	(22,831)	687,499
Supplies	128,509	197,558	69,049	585,439	741,814	156,375	694,690
Utilities	34,129	25,383	(8,746)	106,225	102,518	(3,707)	99,174
Repairs and maintenance	38,982	25,108	(13,874)	98,665	117,285	18,620	92,773
Purchased services	160,723	159,321	(1,402)	634,846	681,309	46,463	661,454
Continuing medical education	1,262	2,488	1,226	3,509	12,952	9,443	5,698
Other expenses	10,043	27,279	17,236	44,777	151,080	106,304	68,026
Dues and subscriptions	99,496	85,194	(14,302)	391,108	370,733	(20,375)	317,145
Travel / training / meetings	35,278	24,761	(10,517)	140,243	85,384	(54,859)	68,660
Leases and rentals	19,940	17,147	(2,793)	74,944	68,157	(6,787)	62,533
Depreciation	187,169	167,320	(19,849)	745,886	669,280	(76,606)	651,334
Licenses and taxes	19,022	41,315	22,293	96,385	164,190	67,805	101,702
Insurance	21,116	23,023	1,907	84,336	90,626	6,290	66,569
Interest	1,326	1,219	(107)	5,304	4,876	(428)	5,304
Total operating expenses	2,823,555	2,824,541	986	11,202,657	11,352,437	149,780	10,199,284
Operating gain / (loss)	269,145	(69,237)	338,382	(158,230)	(931,970)	773,740	(711,465)
Nonoperating revenues (expenses)							
Tax Levies, restricted	113,918	113,918	0	455,672	455,672	-	450,564
Interest expense on bond financing	(23,324)	(23,324)	(0)	(93,297)	(93,296)	(1)	(101,308)
Gain (loss) on disposal of equipment	-	-	-	-	-	-	-
Investment income	493	830	(337)	1,279	3,320	(2,041)	1,609
Net of bond premium/amortization	(1,769)	(1,769)	(0)	(7,077)	(7,076)	(1)	(7,077)
CARES Funds	-	-	-	-	-	-	-
PPP Loan Proceeds	-	-	-	-	-	-	-
Total nonoperating revenues (expenses), net	89,318	89,655	(337)	356,577	358,620	(2,043)	343,787
Net Income	358,463	20,418	338,045	198,346	(573,350)	771,696	(367,678)


Cascade Medical
2025 Cash Receipts
5,250,000
5,000,000
4,750,000
4,500,000
4,250,000
4,000,000
3,750,000
3,500,000
3,250,000
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
14,500,000
12,500,000
10,500,000
8,500,000
6,500,000
4,500,000
2,500,000
500,000
Jan 25
Feb
Mar
Apr
Actual
Budget
ActYTD
BudYTD

Cascade Medical
Statistics Summary - 2025

	YTD 2024 avg/mo	jan25	feb	mar	apr	2025 Act mo	2025 Bud mo	Act/Bud % var	2025 Act YTD Tot	2025 Act avg/mo	2025 Bud YTD Tot	2025 Bud avg/mo	Act/Bud % var
Acute Care	23	16	32	41	65	65	24	165.4%	154	39	97	24	58.8%
Swing Bed	74	77	115	101	79	79	100	-21.0%	372	93	298	75	24.8%
Laboratory tests	3,191	3,192	2,871	3,401	3,372	3,372	3,175	6.2%	12,836	3,209	13,004	3,251	-1.3%
Radiology exams	317	379	361	322	346	346	364	-4.9%	1,408	352	1,417	354	-0.6%
CT scans	136	128	124	125	147	147	142	3.5%	524	131	558	140	-6.1%
ED visits	300	384	297	309	289	289	334	-13.5%	1,279	320	1,226	307	4.3%
Ambulance runs	57	72	61	55	68	68	52	30.8%	256	64	237	59	8.0%
Clinic visits	1,194	1,244	1,125	1,231	1,347	1,347	1,238	8.8%	4,947	1,237	5,215	1,304	-5.1%
Rehab procedures	1,930	2,365	2,226	2,408	2,265	2,265	2,474	-8.4%	9,264	2,316	9,637	2,409	-3.9%

Patient Statistics

	2024	2025												2025
Admits	**YTD Mo Avg**	**Jan**	**Feb**	**March**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD Mo Avg**
Acute Care	6.0	4	7	6	6									5.8
Short Stay	6.3	2	5	4	4									3.8
Swing Bed	4.3	8	6	4	6									6.0
Respite Care	0.8	-	1	1	1									0.8
Total Admits	17.3	14	19	15	17									16.3
Patient Days														
Acute Care	5.8	16	32	41	65									38.5
Short Stay	1.2	3.4	8.1	5.8	4.3									5.4
Swing Bed	25.5	76	115	101	79									92.8
Respite Care	-	-	9	27	33									17.3
Total Patient Days	32.4	95.4	164.1	174.8	181.3									153.9
Average Length of Stay	1.9	6.8	8.6	11.7	10.7									9.4
Average Patients per Day	1.1	3.1	5.9	5.6	6.0									5.2
Worked FTEs	-													#DIV/0!
FTEs (W/ Non-Working Pay*)	-													#DIV/0!
Laboratory (tests)	3,191	3,192	2,871	3,401	3,372									3,209
Radiology (tests)	269	333	322	269	261									296
Mammography (tests)	37	37	28	37	58									40
Cardiac Diagnostics	87	117	99	103	88									102
CT (Scans)	136	128	124	125	147									131
DXA (Scans)	11	9	11	16	27									16
PT (services billed)	1,568	1,948	1,753	1,951	1,856									1,877
ER (visits/procedures)	300	384	297	309	289									320
Ambulance (runs)	57	72	61	55	68									64
Clinic (visits)	1,194	1,244	1,125	1,231	1,347									1,237
Occupational Therapy	280	382	428	378	331									380
Speech Therapy	64	8	20	31	46									26
Cardiac Rehab	17	27	25	48	32									33
Endoscopy Procedures	23	36	28	27	21									28

REVENUE COMPARISON	2024	2025												2025
	YTD Mo Avg	**Jan**	**Feb**	**March**	**April**	**May**	**June**	**July**	**Aug**	**Sept**	**Oct**	**Nov**	**Dec**	**YTD Mo Avg**
Acute Care	$ 76,830	$ 57,307	$ 104,501	$ 144,631	$ 222,325									$ 132,191
Short Stay	27,373	11,780	28,086	20,565	15,046									18,869
Respite Care	2,076	-	4,950	13,200	18,150									9,075
Swing Bed	192,455	203,625	314,940	274,215	211,770									251,138
Central Supply	31,429	27,807	27,752	31,866	30,874									29,575
Laboratory	393,701	405,807	390,208	452,804	420,591									417,352
Cardiac Diagnostics	25,969	34,552	26,497	36,202	31,014									32,066
CT	483,459	493,508	471,563	515,803	518,809									499,921
Radiology	145,712	212,018	202,732	177,207	197,311									197,317
Mammography	23,044	24,274	20,556	26,208	43,380									28,605
Pharmacy	139,062	86,312	132,280	97,946	102,823									104,840
Respiratory Therapy	90	188	-	-	-									47
Physical Therapy	159,435	228,695	215,046	231,617	229,908									226,317
Emergency Room	669,916	786,626	797,025	765,715	737,733									771,775
Ambulance	186,773	217,830	232,208	240,049	218,017									227,026
Clinic	354,126	242,943	347,436	416,090	512,242									379,678
Occupational Therapy	33,690	51,750	59,487	51,402	46,202									52,210
Outpatient Diagnostic Svcs	89,092	55,584	132,454	217,126	8,197									103,340
Speech/Contracted Svcs	21,209	3,410	8,443	12,281	17,830									10,491
Cardiac Rehab	3,881	6,399	5,925	10,902	7,821									7,762
Wound Care	-	-	-	16,277	7,602									5,970
Dietary/Contracted Svcs	-	4,892	4,208	6,540	6,635									5,569
Total Patient Revenue	**$ 3,059,319**	#########	#########	#########	#########									$ 3,511,132

Increase (Decrease) in Cash and Cash Equivalents
Cascade Medical Center
For the Month Ending April 30, 2025

	Apr-25	2025 YTD	2024 YTD
Cash flows from operating activities			
Receipts from and on behalf of patients	$ 3,484,846	$ 10,135,158	$ 8,609,647
Other receipts	$ 59,593	$ 188,462	$ 229,549
Payments to & on behalf of employees	$ (2,216,253)	$ (6,725,474)	$ (5,314,169)
Payments to suppliers and contractors	$ (1,081,030)	$ (4,001,271)	$ (3,861,146)
Net cash gained / (used) in operating activities	$ 247,157	$ (403,125)	$ (336,119)
Cash flows from noncapital financing activities			
Taxation for maintenance and operations, EMS	$ 1,011,460	$ 1,185,668	$ 1,113,288
Noncapital grants and contributions	$ -	$ 5,882	$ 55,944
Net cash provided by noncapital financing activities	$ 1,011,460	$ 1,191,550	$ 1,169,232
Cash flows from capital and related financing activities			
Taxation for bond principal and interest	$ 298,459	$ 349,750	$ 317,832
Purchase of capital assets	$ (5,483)	$ (146,990)	$ (471,336)
Payments toward construction in progress	$ (12,119)	$ (46,966)	$ (267,525)
Proceeds from disposal of capital assets		$ -	$ -
Proceeds from long-term debt		$ -	$ -
Principle & Interest paid on long-term debt		$ -	$ -
Bond maintenance & issuance costs		$ -	$ -
Capital grants and contributions		$ -	$ 54,016
Net cash provided by capital and related financing activities	$ 280,857	$ 155,794	$ (367,012)
Cash flows from investing activities			
Investment Income	$ 50,423	$ 205,566	$ 217,362
Net increase (decrease) in cash and cash equivalents	$ 1,589,896	$ 1,149,785	$ 683,464
Cash and Cash equivalents, beginning of period	$ 15,804,610	$ 16,244,722	$ 14,238,144
Cash and cash equivalents, end of period	$ 17,394,506	$ 17,394,506	$ 14,921,608

Forecasted Statement of Cash Flows
Cascade Medical Center
For the year ending December 31, 2025

	Actual 1st Qtr	Actual April	Forecast May	Forecast June	Forecast 2nd Qtr	Forecast 3rd Qtr	Forecast 4th Qtr	Actual/Forecast Year End 2025	Budget 2025
Cash balance, beginning of period	$ 16,244,722	$ 15,804,610	$ 17,394,506	$ 17,522,636	$ 15,804,610	$ 17,339,344	$ 17,251,793	$ 16,244,722	$ 16,377,421
Cash available for operating needs	$ 16,030,043	$ 15,490,527	$ 16,502,473	$ 16,452,087	$ 15,490,527	$ 16,399,916	$ 16,275,721	$ 16,030,043	16,149,621
Cash restricted to debt service, other restricted funds	$ 214,679	$ 314,084	$ 892,033	$ 1,070,549	$ 314,084	$ 939,428	$ 976,072	$ 214,679	227,800
Cash flows from operating activities									
Receipts from and on behalf of patients	$ 6,650,312	$ 3,484,846	$ 2,155,211	$ 2,352,920	$ 7,992,977	$ 7,804,657	$ 7,594,992	$ 30,042,937	$ 29,250,631
Grant receipts	$ 5,882	$ -	$ 22,000	$ 2,000	$ 24,000	$ 6,000	$ 6,000	$ 41,882	$ 79,000
Other receipts	$ 128,869	$ 59,593	$ 49,460	$ 64,460	$ 173,513	$ 266,380	$ 281,380	$ 850,142	$ 1,134,520
Payments to or on behalf of employees	$ (4,509,223)	$ (2,216,253)	$ (1,661,091)	$ (1,674,929)	$ (5,552,273)	$ (5,809,591)	$ (4,958,632)	$ (20,829,718)	$ (21,688,558)
Payments to suppliers and contractors	$ (2,920,241)	$ (1,081,030)	$ (805,204)	$ (767,245)	$ (2,653,478)	$ (2,317,610)	$ (2,325,213)	$ (10,216,542)	$ (9,574,652)
Net cash provided by operating activities	$ (644,401)	$ 247,157	$ (239,624)	$ (22,793)	$ (15,260)	$ (50,165)	$ 598,527	$ (111,299)	$ (799,059)
Cash flows from noncapital financing activities									
Unencumbered M & O taxation	$ -	$ -	$ -	$ -	$ -	$ 436	$ 281,706	$ 282,142	$ 282,142
Taxation for Emergency Medical Services	$ 126,094	$ 731,969	$ 229,984	$ 11,368	$ 973,321	$ 47,772	$ 737,725	$ 1,884,912	$ 1,761,145
Investment Income	$ 155,144	$ 50,423	$ 49,990	$ 49,990	$ 150,403	$ 149,970	$ 149,970	$ 605,486	$ 599,880
Donations	$ -			$ -	$ -	$ -	$ 90,000	$ 90,000	$ 90,000
Net cash provided by noncapital financing activities	$ 281,238	$ 782,391	$ 279,974	$ 61,358	$ 1,123,723	$ 198,178	$ 1,259,401	$ 2,862,540	$ 2,733,167
Proceeds from Long Term Debt	$ -				$ -	$ -	$ -	$ -	$ -
Less Funds Expended for Capital Purchases	$ (176,354)	$ (17,602)	$ (90,736)	$ (90,736)	$ (199,074)	$ (272,208)	$ (272,205)	$ (919,841)	$ (1,088,829)
Increase/(decrease) in cash available for operations	$ (539,517)	$ 1,011,946	$ (50,386)	$ (52,171)	$ 909,389	$ (124,195)	$ 1,585,723	$ 1,831,401	$ 845,279
Cash available for operating needs	**$ 15,490,527**	**$ 16,502,473**	**$ 16,452,087**	**$ 16,399,916**	**$ 16,399,916**	**$ 16,275,721**	**$ 17,861,444**	**$ 17,861,444**	**$ 16,994,900**
Taxation for bond prin & int (incl encumbd M&O)	$ 99,405	$ 577,950	178,516	$ 8,824	$ 765,290	$ 36,644	$ 290,923	$ 1,192,262	$ 1,084,874
Principle & Interest paid on long-term debt				$ (139,945)	$ (139,945)	$ -	$ (981,945)	$ (1,121,890)	$ (1,121,890)
Restricted grants and contributions	$ -				$ -	$ -	$ -	$ -	
Increase/(decrease) in restricted cash	$ 99,405	$ 577,950	$ 178,516	$ (131,121)	$ 625,345	$ 36,644	$ (691,022)	$ 70,372	$ (37,016)
Cash restricted to debt service, other restricted funds	**$ 314,084**	**$ 892,033**	**$ 1,070,549**	**$ 939,428**	**$ 939,428**	**$ 976,072**	**$ 285,050**	**$ 285,050**	**$ 190,784**
Cash balance, end of period	**$ 15,804,610**	**$ 17,394,506**	**$ 17,522,636**	**$ 17,339,344**	**$ 17,339,344**	**$ 17,251,793**	**$ 18,146,494**	**$ 18,146,494**	**$ 17,185,684**

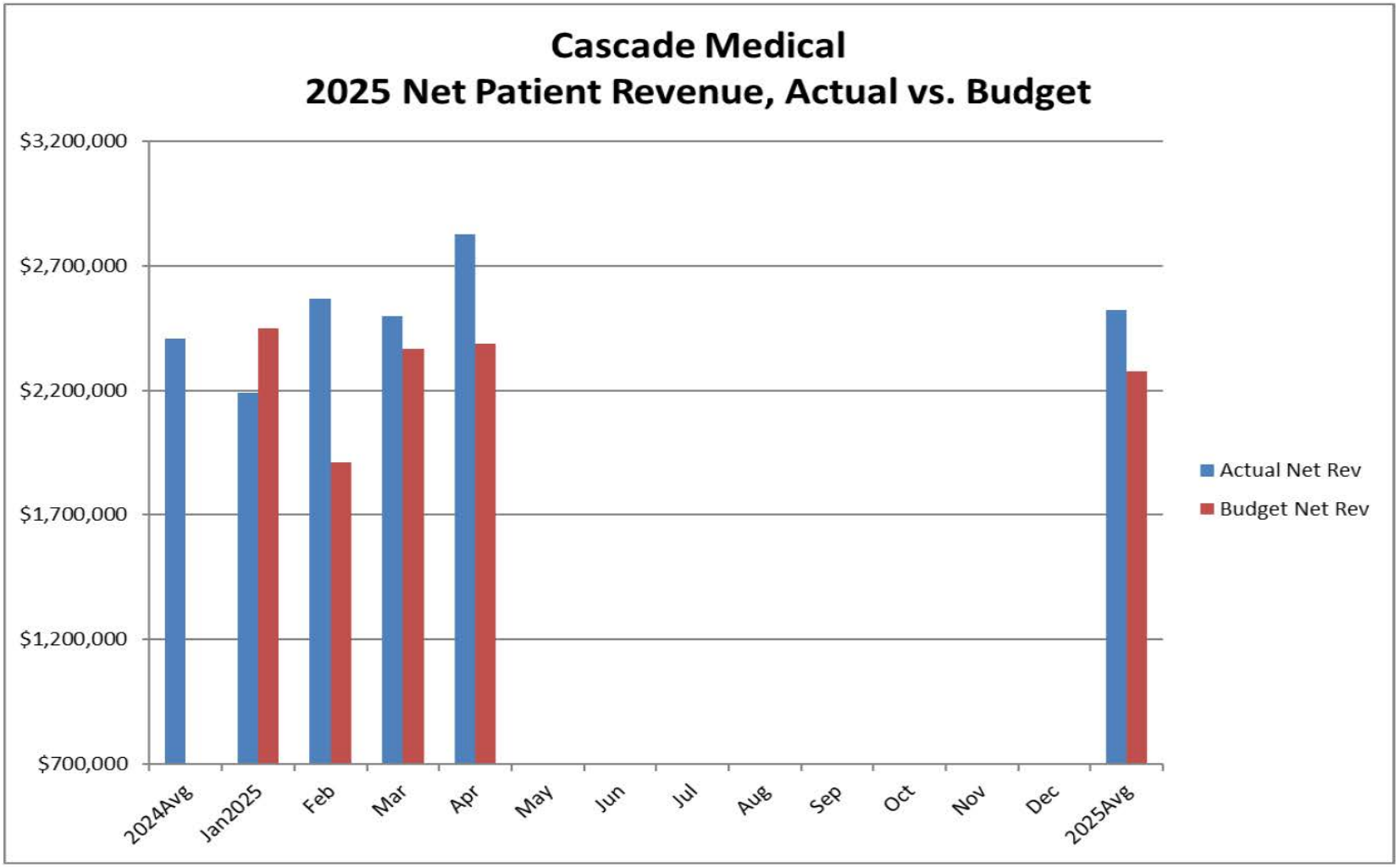
CASCADE MEDICAL CENTER
EMERGENCY MEDICAL SERVICES - APRIL, 2025

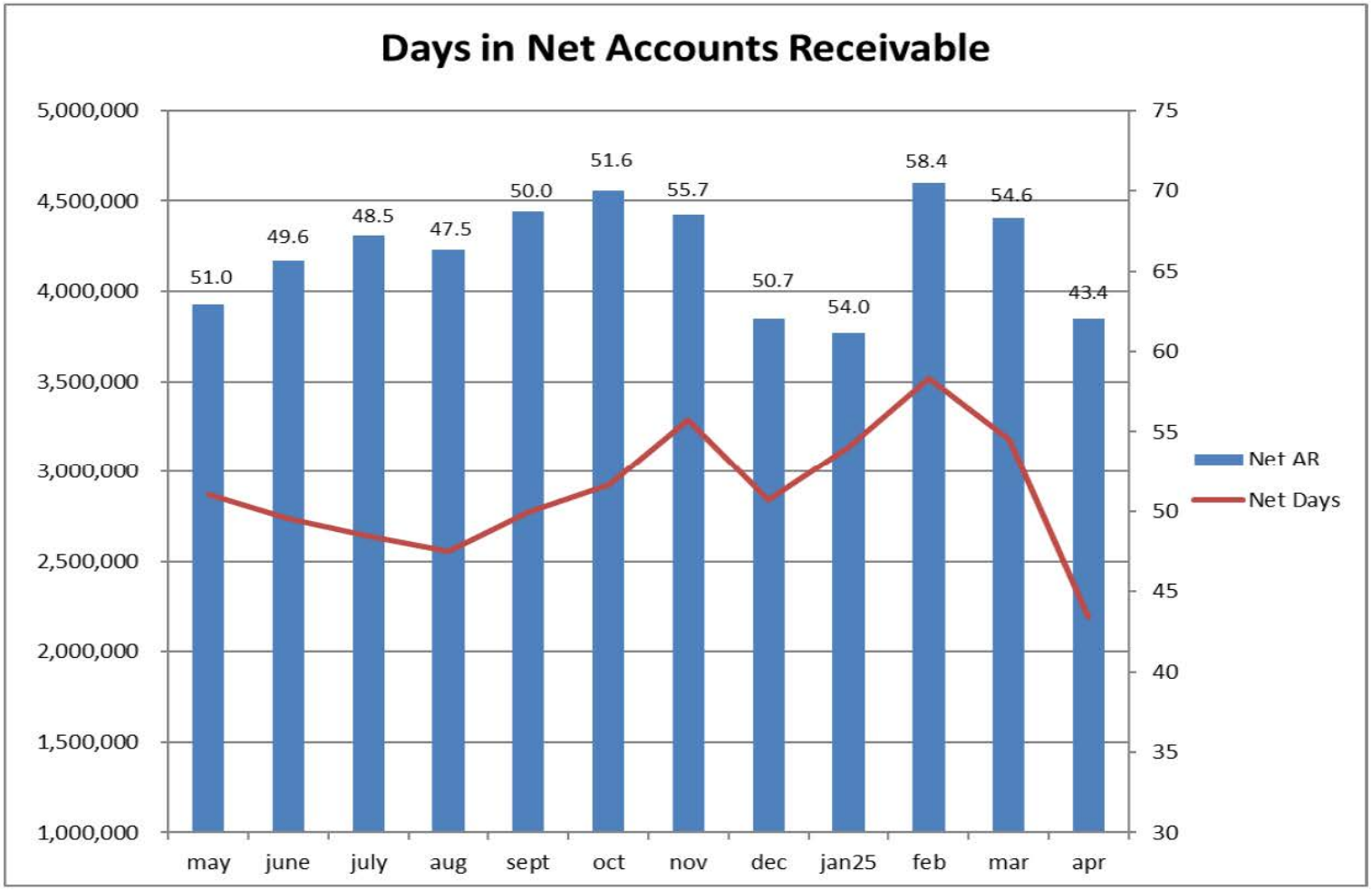
	EMERGENCY ROOM		AMBULANCE		COMBINED EMERGENCY MEDICAL SERVICES		
REVENUE	**4/30/2025**	**4/30/2025 YTD**	**4/30/2025**	**4/30/2025 YTD**	**4/30/2025**	**4/30/2025 YTD**	**4/30/2024 YTD**
PATIENT REVENUE	737,733	3,087,098	218,017	908,104	$955,750	$3,995,202	$3,426,753
DEDUCTIONS FROM REVENUE							
CONTRACTUAL ALLOWANCE, BAD DEBT & CHARITY CARE	$429,213	$1,796,074	$116,792	$486,471	$546,005	$2,282,545	$2,051,062
NET PATIENT REVENUE	**$308,520**	**$1,291,024**	**$101,225**	**$421,632**	**$409,745**	**$1,712,658**	**$1,375,692**
OTHER OPERATING REVENUE	$0	$0	-	-	$0	$0	$42,708
TOTAL OPERATING REVENUE	**$308,520**	**$1,291,024**	**$101,225**	**$421,632**	**$409,745**	**$1,712,658**	**$1,418,400**
OPERATING EXPENSES							
SALARIES AND WAGES	207,630	835,548	151,345	617,316	$358,975	$1,452,864	$1,248,546
EMPLOYEE BENEFITS	32,809	133,853	38,168	153,396	$70,978	$287,249	$238,821
PROFESSIONAL FEES	-	7,097	900	900	$900	$7,997	$45,477
SUPPLIES	6,470	22,221	2,754	29,712	$9,224	$51,932	$60,181
FUEL	-	-	2,441	7,987	$2,441	$7,987	$6,264
REPAIRS AND MAINT.	-	-	4,878	25,926	$4,878	$25,926	$11,951
PURCHASED SERVICES	5,694	16,314	16,555	71,465	$22,249	$87,779	$74,266
CONTINUING MEDICAL EDUCATION	-	4,768	973	3,220	$973	$7,988	$1,297
DUES	1,919	5,201	2,192	12,516	$4,111	$17,717	$14,010
OTHER EXPENSES	280	1,120	977	3,662	$1,257	$4,783	$41,593
LEASES / RENTALS	119	378	6,449	18,575	$6,568	$18,953	$13,901
DEPRECIATION	4,570	18,281	23,841	95,363	$28,411	$113,644	$88,473
TAXES AND LICENSES	-	-	-	177	$0	$177	$755
INSURANCE	837	3,350	3,359	13,435	$4,196	$16,785	$22,135
OVERHEAD COSTS	214,224	823,746	97,739	375,831	$311,963	$1,199,577	$1,065,628
TOTAL OPERATING EXPENSES	**$474,554**	**$1,871,876**	**$352,571**	**$1,429,482**	**$827,125**	**$3,301,357**	**$2,933,298**
MARGIN ON OPERATIONS	**($166,034)**	**($580,853)**	**($251,346)**	**($1,007,850)**	**($417,380)**	**($1,588,700)**	**($1,514,898)**
TAX REVENUE					**$146,762**	**$587,048**	**$550,900**
NET MARGIN WITH TAX REVENUE					**($270,618)**	**($1,001,652)**	**($963,998)**
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2025	**289**	**1,279**	**68**	**256**			
Total Ambulance Runs (includes unbillable runs)			**96**	**374**			
STATISTICS (ER - visits/procedures, AMB - billed runs) - 2024	**327**	**1,201**	**44**	**228**			
Total Ambulance Runs (includes unbillable runs)			**66**	**335**			

Cascade Medical Center
Balance Sheet
As of April 30, 2025 and December 31, 2024

	Apr 2025	Dec 2024
ASSETS		
Current Assets		
Cash and Cash Equivalents	1,397,047	961,831
Savings Account	13,935,323	14,144,282
Patient Account Receivable	7,073,142	8,085,162
less: Reserves for Contractual Allowances	(3,221,592)	(4,278,265)
Inventories and Prepaid Expenses	323,261	319,451
Taxes Receivable - M&O Levy	(90,583)	11,990
- EMS Levy	(236,813)	31,939
Other Assets	452,512	542,989
Total Current Assets	19,632,297	19,819,380
Assets Limited as to Use		
Cash and Cash Equivalents		
Funded Depreciation	691,154	681,259
CVB Memorial Fund	1,275	1,275
UTGO Bond Payable Fund	425,876	76,126
LTGO Bond Payable Fund	47,292	47,292
Investment Memorial Fund	140,028	138,023
Settlement Account	183,395	180,769
Paycheck Protection Loan Proceeds	-	-
Cash - EMS	766,857	68,794
	2,255,876	1,193,538
Taxes Receivable - Construction Bond Levy	(104,135)	12,315
Total Assets Limited as to Use	2,151,742	1,205,853
Property, Plant and Equipment		
Land	522,015	522,015
Land Improvements	1,420,326	1,420,326
Buildings & Improvements	10,709,788	10,709,788
Fixed Equip - Hospital	9,698,477	9,676,405
Major Movable Equipment Hospital	8,930,557	8,820,605
Construction in Progress	75,689	18,446
Total Property, Plant and Equipment	31,356,853	31,167,585
Less: Accumulated Depreciation	(23,579,365)	(22,833,480)
	7,777,487	8,334,105
ROU Leases		
ROU Leases	243,095	243,095
Less Accumulated Amortization	(120,495)	(120,495)
	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	272,924	280,002
TOTAL ASSETS	31,450,237	31,255,126

	Apr 2025	Dec 2024
LIABILITIES & FUND BALANCE		
Current Liabilities		
Accounts Payable	193,591	367,456
Accrued Payroll	772,405	665,443
Refunds Payable	-	-
Accrued PTO	1,063,815	984,137
Payroll Taxes & Benefits Payable	(4,618)	84,261
Accrued Interest Payable	116,621	23,324
Current Long Term Debt	847,841	850,397
Current OPEB Liability	926,361	942,361
Short Term Lease	36,493	36,493
ST Subscriptions	46,906	46,906
Settlement Payable	737,742	737,742
Total Current Liabilities	4,737,156	4,738,520
Long Term Liabilities		
Notes Payable	191,323	191,323
Covid SHIP Funding	-	-
PPP Note Payable	-	-
CARES Act Funds Reserve	-	-
UTGO Bond Payable	3,848,000	3,848,000
LTGO Bond Payable	3,985,000	3,985,000
Deferred Revenue/Bond Premium	76,009	77,880
Long Term OPEB/Pension Liability	2,651,452	2,651,452
Long Term ROU Leases	5,359	5,359
Long Term Subscriptions	13,039	13,039
Total Long Term Liabilities	10,770,181	10,772,053
Total Liabilities	15,507,337	15,510,572
Fund Balance - Prior Years	15,744,553	13,979,478
Fund Balance - Current Year	198,346	1,765,075
Total Fund Balance	15,942,900	15,744,553
TOTAL LIABILITIES & FUND BALANCE	31,450,237	31,255,126


Cascade Medical
2025 Net Patient Revenue, Actual vs. Budget
$3,200,000
$2,700,000
$2,200,000
$1,700,000
$1,200,000
$700,000
2024Avg
Jan2025
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
2025Avg
Actual Net Rev
Budget Net Rev


Days in Net Accounts Receivable
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
75
70
65
60
55
50
45
40
35
30
51.0
49.6
48.5
47.5
50.0
51.6
55.7
50.7
54.0
58.4
54.6
43.4
may
june
july
aug
sept
oct
nov
dec
jan25
feb
mar
apr
Net AR
Net Days

Cascade Medical
Accounts Receivable Trending Report - 2025

Total Facility	Dec 2022	Dec 2023	Dec 2024	Jan25	Feb	Mar	Apr	May	June
0 - 30 days	2,660,733	2,851,120	3,276,645		3,189,037	2,817,073	2,812,694		
31-60 days	545,432	839,394	668,472		1,234,728	1,240,487	727,510		
61-90 days	349,290	451,019	594,276		825,290	768,009	706,950		
91-180 days	1,129,065	1,005,422	1,383,758		1,006,457	1,070,264	1,013,839		
over 180 days	1,360,992	1,343,819	2,162,011		2,343,051	2,039,701	1,812,149		
Total Balance	6,045,511	6,490,775	8,085,162	7,953,177	8,598,563	7,935,534	7,073,142		
Credit bals as % of AR	6.8%				1.5%	1.8%	1.7%		
% >90 w/o installs	41.2%								