Pend Oreille Hospital District
MINUTES
August 27, 2024

A meeting of the **Board of Trustees of the Pend Oreille Hospital District** was held in the HSB Monarch/Cabinet Room.

Present: Bart Casey, Helen Parsons, Tom Lawrence, Dwayne Sheffler, Whitney Lilly, Tim Cochran

Others present: Stacey Good, DO, John Hennessy, CEO, Skyler Twidt, CFO, Erin Binnall and Kim Kichenmaster.

Public Attendance: None

The meeting was called to order at 7:08 AM by Tom Lawrence, Chairman.

Business:

1. Approval of Agenda. Motion to approve the agenda was made by Dwayne seconded by Whitney Approved by 5 yea votes.
2. Approval of Minutes from July 23, 2024. Motion to approve the minutes was made Dwayne seconded by Whitney Approved by 5 yea votes.
3. Treasurer's Report. The July Treasurer's Report was reviewed by Skyler T., CFO. County Warrant received since last meeting: 7/22/2024 $461,275.60, 8/9/2024 for $19,550.89 and 8/13/2024 for $25,305.30 – a total of $506,131.79. Current account balance is **$915,444.33.** Tim made the motion to accept the Treasurer's Report and to approve receipt of the County Warrants, Bart seconded. Approved by 5 yea votes.
4. Funding Requests for POHD Clinics for July are as follows:
   a. **Sandpoint Women's Health: $51,811.00**
   b. **Behavioral Health Clinic $77,495.00**

   Total Request for July: $129,306.00

   Discussion was held on the clinic financials – provider was out for SWH. Whitney made the motion to fund the July request; Dwayne seconded. Approved by 5 yea votes.
5. Discussion was held regarding adding the **BGH Ophthalmology Clinic** to the Pend Oreille Hospital District. Bart made the motion to add the Ophthalmology Clinic to POHD. Tim seconded. Approved by 5 yea votes.
6. Discussion was held regarding the revised **Clinic Services Agreement** between BGH and POHD which **includes BGH Ophthalmology**. Bart made the motion to sign the revised agreement which is effective 8/27/2024. Helen seconded. Approved by 5 yea votes.
7. Discussion was held regarding the new Sublease Agreement for **BGH Ophthalmology** between BGH and POHD for space in Health Services Building. Tim made the motion to sign the Sublease. Helen seconded. Approved by 5 yea votes.
8. Discussion was held regarding Sublease Agreement Yearly Rental Fees for **BGH Ophthalmology** in Health Services Building. Whitney made the motion to sign the Rental Fee Agreement. Bart seconded. Approved by 5 yea votes.
9. Discussion was held regarding the new Sublease Agreement for **Behavioral Health** between BGH and POHD for space in Health Services Building. 2 Behavioral Health offices will move to HSB. Tim made the motion to sign the Sublease. Whitney seconded. Approved by 5 yea votes.
10. Discussion was held regarding Sublease Agreement Yearly Rental Fees for **Behavioral Health** in Health Services Building. Helen made the motion to sign the Rental Fee Agreement. Bart seconded. Approved by 5 yea votes.
11. Discussion was held regarding **POHD 2024-2025 Budget**. Bart made the motion to approve the budget. Tim seconded. Approved by 5 yea votes.
12. Discussion was held regarding **2024 L-2**. Tim made the motion to approve the treasurer to sign and submit the L-2. Dwayne seconded. Approved by 5 yea votes.

13. Public Comment: None
14. Board Education – Find your Strength fundraiser September 14, 2024 and 2025 Elections
15. Other Business: None
16. Next meeting is September 24, 2024. The meeting will be in the HSB Monarch/Cabinet Room at 7 a.m.
17. With no other business to be brought before the Board Helen made the motion to adjourn, seconded by Tim and was approved by 5 yea votes. The meeting adjourned at 7:57 a.m.

Respectfully submitted, Kim Kichenmaster, Secretary

Pend Oreille Hospital District
Levy Budget for Fiscal Year 2024-2025

	Sandpoint Women's Health	BGH Behavioral Health	BGH Ophthalmology Clinic	Total POHD Budget
Revenues				
Outpatient Revenue	$ 600,704	$ 1,437,916	$ 1,081,767	$ 3,120,387
Total Patient Revenue	$ 600,704	$ 1,437,916	$ 1,081,767	$ 3,120,387
Deductions from Revenue	$ 235,352	$ 748,900	$ 684,813	$ 1,669,065
Ded%	*39.18%*	*52.08%*	*63.30%*	*53.49%*
Net Patient Revenue	$ 365,352	$ 689,016	$ 396,955	$ 1,451,323
Total Operating Revenue	**$ 365,352**	**$ 689,016**	**$ 396,955**	**$ 1,451,323**
Expenses				
Salaries	$ 315,277	$ 1,044,794	$ 502,205	$ 1,862,276
Employee Benefits	$ 87,065	$ 202,524	$ 65,455	$ 355,043
Clinic Admin - Salaries	$ 39,663	$ 40,851	$ 41,319	$ 121,832
Clinic Admin - Benefits	$ 8,021	$ 8,021	$ 8,328	$ 24,369
Total Salaries and Benefits	$ 450,025	$ 1,296,189	$ 617,306	$ 2,363,521
Professional Fees	$ 576	$ 828	$ 189	$ 1,593
Medical Supplies	$ 98,652	$ 3,596	$ 1,977	$ 104,225
Pharmaceuticals	$ -	$ -	$ -	$ -
Supplies-Other	$ 7,932	$ 9,520	$ 2,544	$ 19,996
Utilities	$ -	$ -	$ -	$ -
Purchased Services	$ 18,324	$ 32,936	$ 31,109	$ 82,369
Depreciation	$ 6,420	$ 216	$ 90,993	$ 97,629
Rental/Lease	$ 98,091	$ 161,561	$ 94,414	$ 354,066
Lease	$ -	$ -	$ -	$ -
Insurance	$ 95,634	$ -	$ 3,837	$ 99,471
Other Direct Expenses	$ 3,564	$ -	$ 6,454	$ 10,018
Total Operating Expenses	$ 779,218	$ 1,504,847	$ 848,822	$ 3,132,888
Operating Gain/(Loss)	**$ (413,866)**	**$ (815,831)**	**$ (451,868)**	**$ (1,681,565)**
Net Gain (Loss)	**$ (413,866)**	**$ (815,831)**	**$ (451,868)**	**$ (1,681,565)**
			Balance to be Levied	*$ 1,621,135*

Instructions & Notes	
Enter values or select text in the fields that are this color:	
Fields that turn red are above their cap or conflict with another field:	Incorrect value
If prompted: click "Enable Editing" or "Enable Content" on Excel Workbook	

2024 L-2 DASHBOARD

User Type: Local District or County Official?	Local District
Select District/Form Type From Drop Down Menu:	Hospital
Select County From Drop Down Menu:	Bonner
Select District Name from Drop Down Menu:	Pend Oreille Hospital
Name of County or Counties This District Resides In:	
County Name:	Bonner
Multi-County District: NO	

Percent Base Budget Growth Requested (max 3%)		3.0%
Total 2024 Net Taxable Value + Estimated Sub-roll: (not including Operating Property)	Bonner	$ 14,137,278,479
Enter 2024 New Construction value: (reported by County Assessor at 90%)	Bonner	$ 333,255,090
Does this district have annexation value for 2024?		No
Does this district have expiring Urban Renewal?		No
Skip these last two rows that only apply to cities/schools and continue		

"Recovered/Recaptured Property Tax and Refund List" form data	
Does this district receive Solar Farm Tax?	No
Did this district receive income from recovered homeowner's exemptions?	Yes
Enter amount received from recovered homeowner's exemptions:	$ 116
Does the "Recovered/Recaptured Property Tax and Refund List" form have any amounts in columns 3 or 4 for this district? (Other reductions)	No

Recovery of Forgone Amounts:	
District's Existing Forgone Balance:	$ -
Will the district use its forgone balance to increase this year's budget?	No

Non-Exempt Budget Increase Calculation Summary

This section summarizes the allowable increases from the highest non-exempt property tax budget of the last 3 years (including replacements other than solar farm tax)
(see 'L-2 worksheet' tab for calculation detail)

Base budget increase selected (up to 3% selected above)	3.00%	$ 46,567
New construction budget increase	2.36%	$ 36,671
Effect of 8% cap on new construction & annexation increases	0.00%	$ -
Other reductions to levying authority	-0.01%	$ (116)
Extra increase to the maximum budget from forgone amounts (Maintenance & Operations)	0.00%	$ -
Extra increase to the maximum budget from forgone amounts (Capital Projects)	0.00%	$ -
Total non-exempt budget increase	5.35%	$ 83,122

2024 L-2 Worksheet				
District Name: Pend Oreille Hospital				District Type: Hospital
Allowable Base Budget Calculation:				
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from of the 'Maximum Budget & Forgone Amounts Worksheet')*			(1)	$ 1,552,231
Selected Base Budget Growth (up to 3% of line 1)			(2)	$ 46,567
New Construction, Annexation, & Expiring Urban Renewal Allowable Budget Increases Calculation:				
2023 Value of District's Operating Property from Each Applicable County:		**Value**		
Bonner	(3a)	$ 391,957,237		
	(3b)			
	(3c)			
	(3d)			
Total 2023 Operating Property Value (total of lines 3a thru 3d):	(3)	$ 391,957,237		
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		**Value**		
Bonner	(4a)	$14,137,278,479		
	(4b)	$ -		
	(4c)	$ -		
	(4d)	$ -		
Total 2024 Net Taxable Value & Estimated Sub-roll (total of lines 4a thru 4d):	(4)	$14,137,278,479		
Preliminary Levy Rate for New Construction:				
2024 New Construction Preliminary Levy Rate ((line 1 + line 2)/(line 3 + line 4))	(5)	0.000110040		
2024 Value of District's New Construction Roll from Each Applicable County:		**Value**		
Bonner	(6a)	$ 333,255,090		
	(6b)	$ -		
	(6c)	$ -		
	(6d)	$ -		
Total New Construction Roll (NOT including expiring Urban Renewal) (total of lines 6a thru 6d)	(6)	$ 333,255,090		
New Construction Roll Allowable Budget Increase (multiply line 5 by line 6)			(7)	$ 36,671
2024 Value of District's Annexed Property:				
2024 Full Taxable Value of Annexation from Property Assessed by County	(8)	$ -		
90% of Annexation Value Assessed by County	(9)	$ -		
Estimated Value of Annexed Operating Property (line 8 divided by line 4, then multiplied by line 3)	(10)	$ -		
2024 annexation preliminary levy rate ((line 1 + line 2)/(line 3 + line 4 + line 10))	(11)	0.000110040		
Annexation allowable budget increase (multiply line 9 by line 11)			(12)	$ -
2024 Expiring Urban Renewal:				
Total expiring Urban Renewal value	(13)	$ -		
80% of expiring Urban Renewal value	(14)	$ -		
Expiring Urban Renewal budget increase (line 5 multiplied by line 14)			(15)	$ -
Total Non-Exempt Allowable Budget (before P-tax Replacement and other deductions):				
Total uncapped budget growth potential (Add lines 1+2+7+12+15)	(16)	$ 1,635,469		
Total capped growth (max 8%) (line 1 X 1.08 + line 15)	(17)	$ 1,676,409		
Total non-exempt budget allowed (lesser of lines 16 and 17)			(18)	$ 1,635,469
Property Tax Replacements:				
Yearly amount of the agricultural equipment replacement money	(19)	$ 1,333		
Yearly amount of the 2013 personal property replacement money	(20)	$ 10,703		
Yearly amount of the 2022 personal property replacement money	(21)	$ 2,182		
Additional revenues to be subtracted from levying authority:				
Recovered Homeowner's Exemption property tax	(22)	$ 116		
Other reductions reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	(23)	$ -		
Total of lines 19 thru 23			(24)	$ 14,334
Solar Farm Tax:				
Solar Farm Tax received in the prior year (7/1/22 - 6/30/23)			(25)	$ -
Solar Farm Tax received in the current year (7/1/23 - 6/30/24)			(26)	$ -
Fire District Annexation (Cities Only):				
Not Applicable			(27)	$ -
Forgone Amounts Section:				
Total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	(28)	$ -		
Forgone amount to be recovered in your budget for Maintenance & Operations (up to 1% of line 18).	(29)	$ -		
Forgone amount to be recovered in your budget for Capital Projects (up to 3% of line 18).	(30)	$ -		
Total forgone amount to be recovered in your budget (sum of lines 29 & 30; can't exceed what is reported on the attached resolution)			(31)	$ -
Tort Fund Less Property Tax Replacement (Schools Only):				
Not Applicable			(32)	
Not Applicable			(33)	
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):				
Maximum non-exempt property tax budget including forgone amount (lines 18-24+25-26-27+31)			(34)	$ 1,621,135

2024 Dollar Certification of Budget Request to Board of County Commissioners L-2
(the "L-2 Worksheet" and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

District Name: Pend Oreille Hospital

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacement Plus Solar (Line 24 + Line 26 of 'L-2 Worksheet')	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
M&O	$3,132,888		$1,497,419	$14,334	$1,621,135
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$3,132,888		$1,497,419	$14,334	$1,621,135
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					**$1,621,135**

Exempt Funds
(Bonds, Overrides, Judgment Funds, & Plant Facilities)

Column Subtotal:					
Column Total:	**$3,132,888**		**$1,497,419**	**$14,334**	$1,621,135
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$14,334**	

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:
- RESERVE the current year's forgone amount, OR
- RECOVER forgone amounts (line 31 of the 'L-2 Worksheet')

Max Reserved Forgone:
Reserved Forgone:
Recovered Forgone:

I have attached the adopted and signed resolution indicating the amount of forgone to be reserved or recovered.
I have attached the Capital Project Worksheet for additional forgone (if applicable). **Initials:**
HOSPITALS ONLY: If a public hearing was held pursuant to I.C. §39-1333 **Initials:**

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Skyler Twidt	Skyler Twidt	Treasurer	8/27/24
Printed Name	**Signature of District Representative**	**Title**	**Date**
Skyler Twidt 520 N. Third Ave Sandpoint, ID 83864		skyler.twidt@bonnergeneral.org	
Contact Name and Mailing Address		**Email Address**	
208-265-1101		208-265-1277	
Phone Number (###) ###-### EXT ###		**Fax Number (###) ###-###**	

*Do not include revenue allocated to urban renewal agencies