TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
SEPTEMBER 30, 2020

PREPARED FOR:

ST. LUKE'S NAMPA MEDICAL CENTER, LTD.
190 E. BANNOCK
BOISE, ID 83712

PREPARED BY:

DELOITTE TAX LLP
695 TOWN CENTER DRIVE, SUITE 1200
COSTA MESA, CA 92626-1924

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED.

** PUBLIC DISCLOSURE COPY **

Extended to August 16, 2021

Return of Organization Exempt From Income Tax

Form **990** (Rev. January 2020)

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning OCT 1, 2019 and ending SEP 30, 2020

B Check if applicable: Address change; Name change; Initial return; Final return/ terminated; Amended return; Application pending

C Name of organization: St. Luke's Nampa Medical Center, Ltd.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 190 E. Bannock

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Boise, ID 83712

F Name and address of principal officer: Chris Roth
same as C above

D Employer identification number: 82-1162805

E Telephone number: 208-706-9585

G Gross receipts $: 169,004,849.

H(a) Is this a group return for subordinates? Yes [X] No

H(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c)(3) 501(c) ( ) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ www.stlukesonline.org

K Form of organization: [X] Corporation Trust Association Other ▶

L Year of formation: 2017

M State of legal domicile: ID

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: Provide healthcare services to the community.	
	2	Check this box ▶ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	10
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	0
	6	Total number of volunteers (estimate if necessary)	20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	1,379,634.
	b	Net unrelated business taxable income from Form 990-T, line 39	-787,984.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	62,348.	3,937,571.
	9	Program service revenue (Part VIII, line 2g)	119,776,275.	163,941,989.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	184,011.	157,898.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,505,630.	958,530.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	121,528,264.	168,995,988.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	129,190,134.	168,628,735.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	129,190,134.	168,628,735.
	19	Revenue less expenses. Subtract line 18 from line 12	-7,661,870.	367,253.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	167,502,442.	179,828,864.
	21	Total liabilities (Part X, line 26)	198,897,829.	210,779,313.
	22	Net assets or fund balances. Subtract line 21 from line 20	-31,395,387.	-30,950,449.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer: Peter DiDio Date: 8/2/21

▶ Peter DiDio, Vice President, Controller
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: John Sadoff	Preparer's signature: John W Sadoff Jr.	Date: 7/27/2021	Check if self-employed	PTIN: P00540589
Firm's name ▶ Deloitte Tax LLP			Firm's EIN ▶ 86-1065772	
Firm's address ▶ 695 Town Center Drive, Suite 1200 Costa Mesa, CA 92626-1924			Phone no. 714-436-7100	

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
To improve the health of people in the communities we serve.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 129,889,423. including grants of $) (Revenue $ 134,278,438.)
Medical & Surgical
St. Luke's Nampa provides medical services including, but is not limited to, inpatient medical and surgical care, intensive care, labor and delivery, neonatal intensive care, outpatient surgery, diagnostic imaging, physical therapy, home health care, hospice, primary care, medicine, health education and emergency medicine.

During FY'20, St. Luke's Hospital location in Nampa provided inpatient care for 5,111 admissions, covering 15,283 patient days. Also, the hospitals provided patient care associated with 80,440 outpatient visits.

4b (Code:) (Expenses $ 28,693,970. including grants of $) (Revenue $ 29,663,551.)
Physician Services
St. Luke's Nampa has medical practices serving but is not limited to the following areas:
Internal Medicine, OBGYN, Family Medicine, Pediatrics, Dermatology, Gastroenterology, Mental Health, Neurology, Orthopedics, Sports Medicine, Cardiology, Non-Oncology Infusion, Podiatry and Pulmonary. In fiscal year 2020, the practices had 54,162 visits.

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 158,583,393.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	X	
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	X	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V X

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Peter DiDio, Vice-President, Controller - 208-706-9585

190 E Bannock, Boise, ID 83712

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) David C. Pate, MD, JD	2.00									
President & CEO (End 02/2020)	50.00	X		X				0.	10,412,717.	30,159.
(2) Mr. Chris Roth	2.00									
CEO & Director (Start 02/2020)	54.00	X		X				0.	938,275.	53,040.
(3) Mr. Rich Raimondi	0.50									
Chairman	5.50	X		X				0.	0.	0.
(4) Alan Korn, MD	0.50									
Director	3.50	X						0.	0.	0.
(5) Lucie DiMaggio, MD	0.50									
Director	3.50	X						0.	0.	0.
(6) Mr. Alan Horner	0.50									
Director (End 11/2019)	3.50	X						0.	0.	0.
(7) Mr. Andy Scoggin	0.50									
Director	3.50	X						0.	0.	0.
(8) Mr. Arthur F. Oppenheimer	0.50									
Director	3.50	X						0.	0.	0.
(9) Mr. Bill Whitacre	0.50									
Director	3.50	X						0.	0.	0.
(10) Mr. Bob Lokken	0.50									
Director	3.50	X						0.	0.	0.
(11) Mr. Dan Krahn	0.50									
Director	3.50	X						0.	0.	0.
(12) Mr. Jeff Fox	0.50									
Director	3.50	X						0.	0.	0.
(13) Mr. Jon Miller	0.50									
Director	3.50	X						0.	0.	0.
(14) Mr. Mark Durcan	0.50									
Director	3.50	X						0.	0.	0.
(15) Mr. Tom Corrick	0.50									
Director	3.50	X						0.	0.	0.
(16) Ms. Brigette Bilyeu	0.50									
Director	3.50	X						0.	0.	0.
(17) Ms. Karen Vauk	0.50									
Director	3.50	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Ms. Lisa Grow	0.50									
Director	3.50	X						0.	0.	0.
(19) Mr. Jeffrey S. Taylor	2.00									
SR VP/CFO/Treasurer	52.00			X				0.	1,509,217.	52,971.
(20) Ms. Christine Neuhoff	2.00									
SVP/Chief Legal Officer/Sec	52.00			X				0.	692,645.	45,939.
(21) Ms. Pamela Lindemoen	6.00									
VP Acute Care Services	38.00			X				0.	595,823.	25,548.
(22) Mr. Dennis Mesaros	10.00									
VP Population Health	30.00				X			0.	355,355.	40,801.
(23) James Field, M.D.	40.00									
Physician	0.00					X		0.	770,851.	56,499.
(24) Murali Bathina, M.D.	40.00									
Physician	0.00					X		0.	690,553.	52,818.
(25) Jon Bergset, M.D.	40.00									
Physician	0.00					X		0.	700,543.	30,397.
(26) Michael Morris, M.D.	40.00									
Physician	0.00					X		0.	670,071.	53,257.
1b Subtotal ▶								0.	17,336,050.	441,429.
c Total from continuation sheets to Part VII, Section A ▶								0.	515,297.	34,664.
d Total (add lines 1b and 1c) ▶								0.	17,851,347.	476,093.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Emergency Medicine of Idaho Wainwright, Suite A, Boise, ID 83713	Emergency Medicine Services	5,222,690.
Anesthesia Associates of Boise, 2537 W State Street, Suite 200, Boise, ID 83702	Anesthesia Services	1,725,000.
Sodexo Operations LLC, 9801 Washingtonian Blvd, Gaithersburg, MD 20878	Facilities Management	1,053,648.
Rightsourcing Inc 9 Executive Cir #290, Irvine, CA 92614	Medical Staffing	1,042,748.
Comphealth, 7259 S. Bingham Jct. Blvd., Midvale, UT 84047	Medical Staffing	529,389.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 44

See Part VII, Section A Continuation sheets

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) Jesse Chlebeck, M.D.	40.00									
Physician	0.00					X		0.	515,297.	34,664.
Total to Part VII, Section A, line 1c									515,297.	34,664.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	33,682.				
	e Government grants (contributions)	1e	3,859,789.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	44,100.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			3,937,571.			
			Business Code				
Program Service Revenue	2a Net Patient Revenue		900099	151,795,361.	151,795,361.		
	b Contract Service Reven		900099	7,204,013.	7,204,013.		
	c Outpatient Retail RX		446110	4,019,861.	2,640,227.	1,379,634.	
	d SLHS Allocated Revenue		900099	904,532.	904,532.		
	e Membership Dues		900099	10,720.	10,720.		
	f All other program service revenue		900099	7,502.	7,502.		
	g **Total.** Add lines 2a-2f			163,941,989.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			165,759.			165,759.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a	535,099.				
	b Less: rental expenses	6b	0.				
	c Rental income or (loss)	6c	535,099.				
	d Net rental income or (loss)			535,099.			535,099.
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	1,000.				
	b Less: cost or other basis and sales expenses	7b	8,861.				
	c Gain or (loss)	7c	-7,861.				
	d Net gain or (loss)			-7,861.			-7,861.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
			Business Code				
Miscellaneous Revenue	11a Cafeteria/Catering/Ven		722514	423,431.			423,431.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			423,431.			
	12 **Total revenue.** See instructions			168,995,988.	162,562,355.	1,379,634.	1,116,428.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	8,923,460.	8,923,460.		
b Legal	30,100.		30,100.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,460,915.	1,384,541.	76,374.	
12 Advertising and promotion				
13 Office expenses	1,049,184.	940,916.	108,268.	
14 Information technology	189,542.	142,267.	47,275.	
15 Royalties				
16 Occupancy	896,934.		896,934.	
17 Travel	52,174.	49,085.	3,089.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,216,132.	12,593,464.	622,668.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Allocated SLHS Wages	60,862,742.	55,172,537.	5,690,205.	
b Allocated SLHS Expense	32,333,476.	32,333,476.		
c Supplies	24,584,479.	24,307,513.	276,966.	
d Contract Services	21,248,516.	20,710,837.	537,679.	
e All other expenses	3,781,081.	2,025,297.	1,755,784.	
25 **Total functional expenses.** Add lines 1 through 24e	168,628,735.	158,583,393.	10,045,342.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		19,296,596.	4	24,816,949.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		2,520,077.	8	3,160,072.
	9	Prepaid expenses and deferred charges		54,932.	9	84,137.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 193,287,477.			
	b	Less: accumulated depreciation	10b 41,519,771.	145,630,837.	10c	151,767,706.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		167,502,442.	16	179,828,864.
Liabilities	17	Accounts payable and accrued expenses		3,623,851.	17	4,042,984.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		195,273,978.	25	206,736,329.
	26	**Total liabilities.** Add lines 17 through 25		198,897,829.	26	210,779,313.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		-31,395,387.	27	-30,950,449.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		-31,395,387.	32	-30,950,449.
	33	Total liabilities and net assets/fund balances		167,502,442.	33	179,828,864.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI X

1	Total revenue (must equal Part VIII, column (A), line 12)	1	168,995,988.
2	Total expenses (must equal Part IX, column (A), line 25)	2	168,628,735.
3	Revenue less expenses. Subtract line 2 from line 1	3	367,253.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-31,395,387.
5	Net unrealized gains (losses) on investments	5	82,481.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-4,796.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-30,950,449.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII .....

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
St. Luke's Nampa Medical Center, Ltd.	82-1162805

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 ☒ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by .035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	**1**		
2 Enter 85% of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2019**	**(iii) Distributable Amount for 2019**
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI.** See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019

Name of the organization	**Employer identification number**
St. Luke's Nampa Medical Center, Ltd.	82-1162805

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

St. Luke's Nampa Medical Center, Ltd.

Employer identification number

82-1162805

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 33,682.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization	Employer identification number
St. Luke's Nampa Medical Center, Ltd.	82-1162805

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
St. Luke's Nampa Medical Center, Ltd.

Employer identification number
82-1162805

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	8,454,866.	10,752,357.		19,207,223.
b Buildings		129,962,865.	17,479,431.	112,483,434.
c Leasehold improvements				
d Equipment		41,841,314.	23,481,764.	18,359,550.
e Other		2,276,075.	558,576.	1,717,499.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				151,767,706.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) AP Medicare-Medicaid Program	7,844,000.
(3) Due From Related Organizations	197,311,204.
(4) Operating Leases	1,581,125.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	206,736,329.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X, Line 2:

Footnote Disclosure-Uncertain Tax Positions Under ASC 740 (Source:

Consolidated Financial Statements-St. Luke's Health System)

Income Taxes-The Health System is a not-for-profit corporation and is

recognized as tax exempt pursuant to Section 501(c)(3) of the Internal

Revenue Code of 1986, as amended. The Health System has activities that

are considered unrelated business taxable income (UBTI), which are subject

to excise tax. The Health System also has a taxable subsidiary, SLHP whose

operations are included in the consolidated financial statements and as

such we have provided for income taxes on this activity under the

Accounting Standards Codification (ASC) 740.

Part XIII Supplemental Information *(continued)*

For the Health System's taxable subsidiary and activities considered UBTI, income taxes are accounted for under the asset and liability method, which requires the recognition of Deferred Tax Assets (DTAs) and Deferred Tax Liabilities (DTLs) for the expected future tax consequences of events that have been included in the consolidated financial statements. Under this method, the Health System determines DTAs and DTLs on the basis of the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on DTAs and DTLs is recognized in results of operations in the period that includes the enactment date of the rate change.

The Health System recognizes DTAs to the extent that these assets are more likely than not to be realized. In making such a determination, the Health System considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If the Health System determines that DTAs are realizable in the future in excess of their net recorded amount, the Health System would make an adjustment to the DTA valuation allowance, which would reduce the provision for income taxes.

The Health System records uncertain tax positions in accordance with ASC 740 on the basis of a two-step process in which (1) the Health System determines whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more-likely-than-not recognition

Part XIII Supplemental Information *(continued)*

threshold, the Health System recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. Management is not aware of any uncertain tax positions that should be recorded.

SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
St. Luke's Nampa Medical Center, Ltd.

Employer identification number
82-1162805

Part I Financial Assistance and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	X	
b	If "Yes," was it a written policy?	1b	X	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year.			
	[X] Applied uniformly to all hospital facilities [ ] Applied uniformly to most hospital facilities			
	[ ] Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	3a	X	
	[ ] 100% [ ] 150% [X] 200% [ ] Other _____ %			
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	3b	X	
	[ ] 200% [ ] 250% [ ] 300% [ ] 350% [X] 400% [ ] Other _____ %			
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.			
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	X	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	X	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	X	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c		X
6a	Did the organization prepare a community benefit report during the tax year?	6a	X	
b	If "Yes," did the organization make it available to the public?	6b	X	

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			5,558,945.		5,558,945.	3.30%
b Medicaid (from Worksheet 3, column a)			30,624,939.	23,385,683.	7,239,256.	4.29%
c Costs of other means-tested government programs (from Worksheet 3, column b)			336,161.	228,273.	107,888.	.06%
d **Total.** Financial Assistance and Means-Tested Government Programs			36,520,045.	23,613,956.	12,906,089.	7.65%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			343,678.	4,080.	339,598.	.20%
f Health professions education (from Worksheet 5)			1,184,134.		1,184,134.	.70%
g Subsidized health services (from Worksheet 6)			195,587.	76,167.	119,420.	.07%
h Research (from Worksheet 7)			140,631.		140,631.	.08%
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other Benefits			1,864,030.	80,247.	1,783,783.	1.05%
k **Total.** Add lines 7d and 7j			38,384,075.	23,694,203.	14,689,872.	8.70%

Part II Community Building Activities

Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing						
2	Economic development						
3	Community support						
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building			163.		163.	.00%
7	Community health improvement advocacy						
8	Workforce development						
9	Other						
10	Total			163.		163.	.00%

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

			Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	X	
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2 5,060,600.		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3 0.		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	17,826,277.
6	Enter Medicare allowable costs of care relating to payments on line 5	6	19,470,080.
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-1,643,803.
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: ☐ Cost accounting system ☐ Cost to charge ratio ☒ Other		

Section C. Collection Practices

			Yes	No
9a	Did the organization have a written debt collection policy during the tax year?	9a	X	
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	X	

Part IV Management Companies and Joint Ventures

(owned 10% or more by officers, directors, trustees, key employees, and physicians - see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)	Licensed hospital	Gen. medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1 St. Luke's Nampa Medical Center 9850 W. St. Luke's Drive Nampa, ID 83687 www.stlukesonline.org State of Idaho License #72	X	X					X			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group St. Luke's Nampa Medical Center

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

		Yes	No
Community Health Needs Assessment			
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X	
If "Yes," indicate what the CHNA report describes (check all that apply):			
a [X] A definition of the community served by the hospital facility			
b [X] Demographics of the community			
c [X] Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d [X] How data was obtained			
e [X] The significant health needs of the community			
f [X] Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g [X] The process for identifying and prioritizing community health needs and services to meet the community health needs			
h [X] The process for consulting with persons representing the community's interests			
i [X] The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)			
j [ ] Other (describe in Section C)			
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 18			
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a		X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b		X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a [X] Hospital facility's website (list url): https://www.stlukesonline.org/about-st-lukes/supporting-the-c			
b [ ] Other website (list url):			
c [X] Made a paper copy available for public inspection without charge at the hospital facility			
d [ ] Other (describe in Section C)			
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 18			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10		X
a If "Yes," (list url):			
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	X	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.			
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? **$**			

Part V Facility Information *(continued)*

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group St. Luke's Nampa Medical Center

			Yes	No
	Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	**13**	X	
	If "Yes," indicate the eligibility criteria explained in the FAP:			
a	[X] Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 200 % and FPG family income limit for eligibility for discounted care of 400 %			
b	[X] Income level other than FPG (describe in Section C)			
c	[X] Asset level			
d	[X] Medical indigency			
e	[X] Insurance status			
f	[X] Underinsurance status			
g	[ ] Residency			
h	[ ] Other (describe in Section C)			
14	Explained the basis for calculating amounts charged to patients?	**14**	X	
15	Explained the method for applying for financial assistance?	**15**	X	
	If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	[X] Described the information the hospital facility may require an individual to provide as part of his or her application			
b	[X] Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c	[X] Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d	[ ] Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e	[ ] Other (describe in Section C)			
16	Was widely publicized within the community served by the hospital facility?	**16**	X	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	[X] The FAP was widely available on a website (list url): See Part V, Page 8			
b	[X] The FAP application form was widely available on a website (list url): See Part V, Page 8			
c	[X] A plain language summary of the FAP was widely available on a website (list url): See Part V, Page 8			
d	[X] The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e	[X] The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f	[X] A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g	[X] Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h	[X] Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i	[X] The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations			
j	[X] Other (describe in Section C)			

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group St. Luke's Nampa Medical Center

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	X	
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:		
a	☐ Reporting to credit agency(ies)		
b	☐ Selling an individual's debt to another party		
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	☐ Actions that require a legal or judicial process		
e	☐ Other similar actions (describe in Section C)		
f	☒ None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?		X
	If "Yes," check all actions in which the hospital facility or a third party engaged:		
a	☐ Reporting to credit agency(ies)		
b	☐ Selling an individual's debt to another party		
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	☐ Actions that require a legal or judicial process		
e	☐ Other similar actions (describe in Section C)		

20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):

- **a** ☒ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)
- **b** ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)
- **c** ☒ Processed incomplete and complete FAP applications (if not, describe in Section C)
- **d** ☒ Made presumptive eligibility determinations (if not, describe in Section C)
- **e** ☐ Other (describe in Section C)
- **f** ☐ None of these efforts were made

Policy Relating to Emergency Medical Care

21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	X	
	If "No," indicate why:		
a	☐ The hospital facility did not provide care for any emergency medical conditions		
b	☐ The hospital facility's policy was not in writing		
c	☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d	☐ Other (describe in Section C)		

Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group St. Luke's Nampa Medical Center

			Yes	No
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.			
a	☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period			
b	☒ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
c	☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
d	☐ The hospital facility used a prospective Medicare or Medicaid method			
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? If "Yes," explain in Section C.	**23**		X
24	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Section C.	**24**		X

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

St. Luke's Nampa Medical Center:

Part V, Section B, Line 5: A series of in-depth interviews with people representing the broad interests of our community were conducted in order to assist us in defining, prioritizing, and understanding our most important community health needs. Many representatives participating in our process are individuals who have devoted decades to helping others lead healthier, more independent lives. The representatives we interviewed have significant knowledge of our community. To ensure they came from distinct and varied backgrounds, we included multiple representatives from each of these categories:

Category I: Persons with special knowledge of public health. This includes persons from state, local, and/or regional governmental public health departments with knowledge, information, or expertise relevant to the health needs of our community.

Category II: Individuals or organizations serving or representing the interests of the medically underserved, low-income, and minority populations in our community. Medically underserved populations include populations experiencing health disparities or at-risk populations not receiving adequate medical care as a result of being uninsured or underinsured or due to geographic, language, financial, or other barriers.

Category III: Additional people located in or serving our community including, but not limited to, health care advocates, nonprofit and community-based organizations, health care providers, community health

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

centers, local school districts, and private businesses.

Each potential need was scored by the community representative on a scale of 1 to 10. Higher scores represent potential needs the community representatives believed were important to address with additional resources. Lower scores usually meant our representatives thought our community was healthy in that area already or we had relatively good programs addressing the potential need. These scores were incorporated directly into our health need prioritization process. In addition, we invited the representatives to suggest programs, legislation, or other measures they believed to be effective in addressing the needs.

Representatives from the following organizations were contacted and interviewed:

1. Family Medicine Residency of Idaho
2. Idaho Department of Health and Welfare
3. Idaho Department of Labor
4. Southwest District Health
5. St. Luke's Greenhurst/Midland Clinics, Nampa
6. Nampa Housing Authority
7. Boys and Girls Club of Nampa
8. NW Sales & Distribution/ St. Luke's Health Partners
9. Nampa Family Justice Center
10. Treasure Valley YMCA
11. City of Nampa
12. City of Caldwell

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

13. Middleton School District

14. Salvation Army of Nampa

15. Caldwell Housing Authority

16. WITCO

17. Vallivue School District

18. Nampa School District

19. SunWest Bank

20. Caldwell School District

21. Canyon County

22. Canyon County Community Clinic

St. Luke's Nampa Medical Center:

Part V, Section B, Line 11: We organized our significant health needs into the following groups:

Group #1: Improve the Prevention, Detection, and Treatment of Obesity and Diabetes

Group #2: Improve Mental Health and Reduce Suicide

Group #3: Reduce Drug Misuse

Group #4: Improve Access to Affordable Health Insurance

Next we looked at how to best address each significant health need. To make this determination, we focused on resources available and whether the health need was in alignment with St. Luke's mission and strengths. Where a significant health need was in alignment with our mission and strengths, we developed our own programs and/or collaborated with community-based organizations to address the health need. We have provided a list of

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

implementation plan programs designed to address our significant health needs below:

Program Group 1: Improve the Prevention, Detection, and Treatment of Obesity and Diabetes

1. Program Name: Investment in Programs Supporting the Prevention, Detection, and Treatment of Obesity and Diabetes through St. Luke's CHIF Fund

2. Program Name: The Hill

3. Program Name: School-based Resilience Programming

4. Program Name: CATCH (Coordinated Approach to Child Health)

5. Program Name: St. Luke's Health Coaching

6. Program Name: Partnership with the Idaho Foodbank on their Hunger to Health Strategy

7. Program Name: The Y's Healthy Living Center and Diabetes Prevention Program

8. Program Name: Breastfeeding and Childhood Obesity

9. Program Name: FitOne

Program Group 2: Improve Mental Health and Reduce Suicide

10. Program Name: Investment in Programs Supporting the Prevention, Detection, and Management of Mental Illness and Reduce Suicide through St. Luke's CHIF Fund

11. Program Name: Psychiatry Residency Program Expansion

12. Program Name: REACH Training Program-Delivering Evidence Based Behavioral Health Care in Primary Care

13. Program Name: Western Idaho Community Crisis Center (Region 3 Behavioral Health Community Crisis Center)

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

14. Program Name: Supportive Oncology at St. Luke's Mountain States Tumor Institute (MSTI)

15. Program Name: Children's Counseling Community Support Collaborative

16. Program Name: SHIP Community Health EMS

17. Program Name: Adverse Childhood Experiences (ACEs) and Resiliency Clinical Learning Collaborative

18. Program Name: The Idaho Resilience Project Adverse Childhood Experiences (ACEs) Collaborative

19. Program Name: Western Idaho Community Health Collaborative

20. Program Name: Idaho Association for the Education of Young Children (IAEYC) Preschool Learning Collaboratives

21. Program Name: Older Adult Resilience Programming

Program Group 3: Reduce Drug Misuse

22. Program Name: Investment in Programs Supporting Reducing Drug Misuse through St. Luke's CHI Fund

23. Program Name: Tobacco/E-Cigarette Prevention Education

24. Program Name: St. Luke's Health System Pain Affinity Council

Program Group 4: Improve Access to Affordable Health Insurance

25. Program Name: Investment in Programs Supporting Improvement of Access to Health Insurance through St. Luke's CHI Fund

26. Program Name: Health Window

27. Program Name: SHIBA Senior Health Insurance Benefits Advisors

28. Program Name: St. Luke's Financial Care Program

29. Program Name: Your Health Idaho

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

St. Luke's Nampa Medical Center:

Part V, Section B, Line 13b: Financial Care: Eligible applicants will receive the following assistance:

1. Full Discount: The full amount for eligible services will be covered under the Financial Care Policy for any uninsured or underinsured patient or guarantor, whose household income is at or below 200 percent of the federal poverty level.

2. Partial Discount: A sliding fee schedule will be used to determine the amount eligible for financial care assistance for any uninsured or underinsured patient or guarantor. For such applicants, assistance will be provided based on a combination of household income and assets. Partial discounts will be provided if the combination of income and assets is greater than 200 percent but equal to or less than 400 percent of the FPL. Assistance is granted only after all third-party reimbursement possibilities available to the applicant have been exhausted.

3. If the patient balance exceeds 30 percent of household income, patients will qualify for a one-time reduction.

4. A highly discounted rate (HDR) will be offered to individuals who are unwilling to cooperate with the county indigency program and are able to pay the balance in full within 60 days, or available to individuals who cooperate and are denied county assistance. The highly discounted rate is a 65% adjustment that is applied to the gross charges.

St. Luke's Nampa Medical Center

Part V, line 16a, FAP website:

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

www.stlukesonline.org/resources/before-your-visit/financial-care

St. Luke's Nampa Medical Center

Part V, line 16b, FAP Application website:

www.stlukesonline.org/resources/before-your-visit/financial-care

St. Luke's Nampa Medical Center

Part V, line 16c, FAP Plain Language Summary website:

www.stlukesonline.org/resources/before-your-visit/financial-care

St. Luke's Nampa Medical Center:

Part V, Section B, Line 16j: A Financial Care application is provided to

the patient which contains Patient Financial Advocate contact information.

Part V Facility Information *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 1

Name and address	Type of Facility (describe)
1 St. Luke's Clinic Meridian Gala St. 2347 E. Gala St. Meridian, ID 83642	Family Medicine, Pulmonology, Sleep Medicine

Part VI Supplemental Information

Provide the following information.

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.

3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.

4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.

5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).

6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.

7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Part I, Line 3c:

Please refer to the disclosure for Part V, Section B, Line 13b - which describes methods used to determine eligibility for financial assistance.

Part I, Line 7:

The cost to charge ratio was used to calculate the financial assistance provided to the community. Other Community benefits come from a data repository maintained by St. Luke's Employees that tracks community benefit costs and hours.

Part I, Line 7g:

Subsidized services represent unreimbursed costs incurred (excluding impact of unreimbursed Medicare and Medicaid) for the following services:

Emergency Response/Standby

Part 1, Line 7i, Cash and in-kind contributions for community benefit:

During the fiscal year 2020, St. Luke's administrated and dispensed the

Part VI Supplemental Information *(Continuation)*

majority of community grants, cash, and in-kind donations at the system level. Those grants and donations were still awarded and continued to support health initiatives through all the communities we serve and were reported on form 990 for St. Luke's Health System.

Part II, Community Building Activities:

St. Luke's is an active participant in the community, and provides support to address public health issues, and works with coalitions to address local health needs. St. Luke's takes on initiatives as need arises to help the long term development of the community particularly to shape and improve public health and access to medical services.

Part III, Line 2:

The Cost to Charge ratio method was used to calculate bad debt expense at cost.

Part III, Line 3:

St. Luke's has a very robust financial assistance program, therefore, no estimate is made for bad debt attributable to patients eligible under the financial assistance policy.

Part III, Line 4:

Per the audited financial statements in footnote three, St. Luke's grants credit without collateral to its patients, most of whom are local residents and many of whom are insured under third-party agreements. The allowance for estimated uncollectible amounts is determined by analyzing both historical information (write-offs by payor classification), as well

Part VI Supplemental Information *(Continuation)*

as current economic conditions.

Part III, Line 8:

The source of the information is the Medicare Cost Report for fiscal year 2020. The amount is calculated by comparing the total Medicare apportioned costs (allowable costs) to interim payments received during FY'20.

St. Luke's provides medical care to all patients eligible for Medicare regardless of the shortfall and thereby relieves the Federal Government of the burden for paying the full cost of Medicare.

Part III, Line 9b:

All subsidiaries within the St. Luke's Health System have policies in place to provide financial assistance to those who meet established criteria and need assistance in paying for the amounts billed for their provided health care services. In addition, the collection policies and practices in place within the St. Luke's Health System provide guidance to patients on how to apply for this assistance. Collection of amounts due may be pursued in cases where the patient is unable to qualify for charity care or financial assistance and the patient has the financial resources to pay for the billed amounts.

Part VI, Line 2:

A Community Health Needs Assessment (CHNA) was conducted for the fiscal year ending 9/30/2019. Information related to the CHNA is shown in the responses to questions 3 and 7 of "Part V, Section B, Facility Policies and Practices".

A complete copy of the CHNA assessments for all of the hospitals operating

Part VI Supplemental Information *(Continuation)*

within the St. Luke's Health System can be found at the following website:

https://www.stlukesonline.org/about-st-lukes/supporting-the-community/community-health-needs-assessments

Part VI, Line 3:

(A) St. Luke's provides notice of the availability of financial assistance via:

1. Signage
2. Patient brochure
3. Billing Statement
4. Written collection action letter
5. Online at www.stlukesonline.org/billing

(B) Financial assistance policy is translated into the following language:

Spanish

(C) St. Luke's provides individual notice of the availability of financial assistance to a patient expected to incur charges that may not be paid in full by third party coverage, along with an estimate of the patient's liability.

(D) For cases in which St. Luke's independently determines patient eligibility for financial assistance, St. Luke's provides written notice of determination that the patient is or is not eligible within 10 business days of receiving a completed application and the required supporting documentation.

Part VI Supplemental Information *(Continuation)*

Part VI, Line 4:

St. Luke's Nampa Medical Center, LTD (SLN) primary service area includes the greater Canyon county area. The criteria used in selecting this area was to include the entire population of the counties where greater than 70% of the inpatients reside. While the SLN is newly constructed and placed in service it is estimated that greater than 70% of the inpatients will reside in Canyon County. Our patients in the surrounding counties are important to us as well. To help us serve these patients, we have built positive, collaborative relationships with regional providers where legal and appropriate. A philosophy of shared responsibility for the patient has been instrumental in past successes and remains critical to the future of St. Luke's Partnerships, allowing us to meet patients' medical needs close to home and family. According to Idaho Health and Welfare there are two licensed hospitals in Canyon County that are not part of The St. Luke's Health System. There is at least one federally designated medically underserved areas or populations Canyon County service area.

In regards to race, both Idaho and the service territory are comprised of about 95% white population while the nation as a whole is 78% white. In regards to ethnicity, The Hispanic population in Idaho represents 12% of the overall population and about 25% of the defined service area.

Idaho experienced a 30% increase in population from 2000 to 2016, ranking it as one of fastest growing states in the country. Canyon County has followed that trend, experiencing an even more rapid 62% increase in population within that timeframe.

Part VI Supplemental Information *(Continuation)*

Since the year 2000, the 45 to 64 year old age group was the fastest growing segment of our community. Currently, about 13% of the people in our community are over the age of 65.

The official United States poverty rate increased from 12.5% in 2003 to 14% in 2016. Our service area poverty rate is slightly higher than the national average. The poverty rate in our community for children under the age of 18 is about the same as the national average.

Median income in the United States has risen by 33% since 2004. However, growth in income was a slower 23% in Idaho and in our service area during that period. Median income in Canyon County is well below the national median and lower than Idaho's median income.

Part VI, Line 5:

The people who serve on the various boards for subsidiaries within the St. Luke's Health System are local citizens who have a vested interest in the health of their communities. These committed leaders volunteer on our boards because they are dedicated to ensuring that the people of southern Idaho and the surrounding area have access to the most advanced, most comprehensive health care possible. St. Luke's believes that locally owned and governed hospitals can take the best measure of community health care needs. We are grateful to our board leadership for giving generously of their time and talents and bringing to the table their unique perspectives and intimate knowledge of their communities. St. Luke's would not be the organization it is today without our volunteer board members. The vision of dedicated community leaders has guided St. Luke's for many decades, and

Part VI Supplemental Information *(Continuation)*

will continue to guide us well into the future.

As a not-for-profit organization,100% of St. Luke's revenue after expenses is reinvested in the organization to serve the community in the form of staff, buildings, or new technology.

Also, St. Luke's Nampa Medical Center, Ltd. maintains an open medical staff. Any physician can apply for practicing privileges as long as they meet the standards for St. Luke's Nampa.

Part VI, Line 6:

As the only Idaho-based not-for-profit health system, St. Luke's Health System is part of the communities we serve, with local physicians and boards who further our organization's mission "To improve the health of people in the communities we serve." Working together, we share resources, skills, and knowledge to provide the best possible care, no matter which of our hospitals provide that care. Each St. Luke's Health System hospital is nationally recognized for excellence in patient care, with prestigious awards and designations reflecting the exceptional care that is synonymous with the St. Luke's name.

St. Luke's Health System provides facilities and services across the region, covering a 150-mile radius that encompasses southern and central Idaho, northern Nevada, and eastern Oregon-bringing care close to home and family. The following entities are part of the St. Luke's Health System:

(1) St. Luke's Regional Medical Center, Ltd. with the following locations:

--St. Luke's Boise Hospital

Part VI Supplemental Information *(Continuation)*

--St. Luke's Meridian Hospital

--St. Luke's Children's Hospital

--St. Luke's Boise/Meridian/Caldwell/Fruitland Physician Clinics

--St. Luke's Eagle Urgent Care

--St. Luke's Elmore Hospital with physician clinic

--St. Luke's Fruitland Emergency Department/Urgent Care

(2) St. Luke's Wood River Medical Center, Ltd. which consists of a critical access hospital located in Ketchum, Idaho as well as various physician clinics

(3) St. Luke's Magic Valley Regional Medical Center, Ltd. which consists of the following:

--St. Luke's Magic Valley Hospital-Twin Falls, Idaho

--Various St. Luke's Physician Clinics in Twin Falls

--Canyon View-(Behavioral Health)

--St. Luke's Jerome Hospital-Jerome, Idaho

--Various Physician clinics in Jerome

(4) St. Luke's McCall, Ltd. which consists of a critical access hospital located in McCall, Idaho as well as various physician clinics.

(5) St. Luke's Nampa Medical Center, Ltd. which consists of a critical access hospital located in Nampa, Idaho as well as various physician clinics.

(6) Mountain States Tumor Institute (MSTI) which also does business as St. Luke's Cancer Institute, is the region's largest provider of cancer

Part VI Supplemental Information *(Continuation)*

services and a nationally recognized leader in cancer research. MSTI provides advanced care to thousands of cancer patients each year at clinics in Boise, Fruitland, Meridian, Nampa, and Twin Falls, Idaho. MSTI is home to Idaho's only cancer treatment center for children, only federally sponsored center for hemophilia, and only blood and marrow transplant program.

MSTI's services and therapies include breast care services, blood and marrow transplant, chemotherapy, genetic counseling, hematology, hemophilia treatment, hospice, integrative medicine, marrow donor center, mobile mammography, mole mapping, nutritional counseling, PET/CT scanning, patient/family support, pediatric oncology, radiation therapy, rehabilitation, research and clinical trials, Schwartz Center Rounds for Caregivers, spiritual care, support groups/classes, tumor boards, and Wound Ostomy, and Continence Nursing.

MSTI is expanding as rapidly as today's cancer treatment. Patients can now visit a MSTI clinic or Breast Cancer detection center at 13 different locations in southwest Idaho and Eastern Oregon. Locations include Boise, Meridian, Nampa, Twin Falls, and Fruitland.

St. Luke's physician clinics and services are provided in partnership with area physicians and other health care professionals. These include: Cardiovascular; Child Abuse and Neglect Evaluation; Endocrinology; Ear, Nose, and Throat; Family Medicine; Gastroenterology; General Surgery; Hypertensive Disease; Internal Medicine; Maternal/Fetal Medicine; Medical Imaging; Metabolic and Bariatric Surgery; Nephrology; Neurology; Neurosurgery;

Part VI Supplemental Information *(Continuation)*

Obstetrics/Gynecology; Occupational Medicine;

Orthopedics; Outpatient Rehabilitation; Plastic Surgery; Psychiatry and

Addiction; Pulmonary Medicine; Sleep Disorders; and Urology.

In addition, St. Luke's works with other regional facilities through

management

service contracts for select specified services. These facilities include:

(1) North Canyon Medical Center

(2) Salmon River Clinic

(3) Weiser Memorial Hospital

Part VI, Line 7, List of States Receiving Community Benefit Report:

ID

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

St. Luke's Nampa Medical Center, Ltd.

Employer identification number

82-1162805

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☐ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	X	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) David C. Pate, MD, JD	(i)	0.	0.	0.	0.	0.	0.	0.
President & CEO (End 02/2020)	(ii)	1,232,490.	0.	9,180,227.	23,349.	6,810.	10,442,876.	0.
(2) Mr. Chris Roth	(i)	0.	0.	0.	0.	0.	0.	0.
CEO & Director (Start 02/2020)	(ii)	807,043.	0.	131,232.	27,620.	25,420.	991,315.	0.
(3) Mr. Jeffrey S. Taylor	(i)	0.	0.	0.	0.	0.	0.	0.
SR VP/CFO/Treasurer	(ii)	702,999.	0.	806,218.	31,891.	21,080.	1,562,188.	0.
(4) Ms. Christine Neuhoff	(i)	0.	0.	0.	0.	0.	0.	0.
SVP/Chief Legal Officer/Sec	(ii)	642,664.	0.	49,981.	27,620.	18,319.	738,584.	0.
(5) Ms. Pamela Lindemoen	(i)	0.	0.	0.	0.	0.	0.	0.
VP Acute Care Services	(ii)	560,268.	0.	35,555.	19,078.	6,470.	621,371.	0.
(6) Mr. Dennis Mesaros	(i)	0.	0.	0.	0.	0.	0.	0.
VP Population Health	(ii)	320,107.	0.	35,248.	23,349.	17,452.	396,156.	0.
(7) James Field, M.D.	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	617,849.	90,710.	62,292.	31,891.	24,608.	827,350.	0.
(8) Murali Bathina, M.D.	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	579,247.	45,027.	66,279.	31,891.	20,927.	743,371.	0.
(9) Jon Bergset, M.D.	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	601,212.	79,791.	19,540.	19,078.	11,319.	730,940.	0.
(10) Michael Morris, M.D.	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	556,845.	74,417.	38,809.	23,349.	29,908.	723,328.	0.
(11) Jesse Chlebeck, M.D.	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	460,183.	35,682.	19,432.	18,647.	16,017.	549,961.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I, Line 3:

Compensation for the organization's CEO is determined by St. Luke's Health System, Ltd. (System), sole member of St. Luke's Nampa Medical Center, Ltd.. The System board approves the compensation amount per the recommendation of its compensation committee, and the decision is then reviewed and ratified by the board of directors for St. Luke's Nampa Medical Center, Ltd.

In determining compensation for the CEO, the System board utilizes the following criteria:

Compensation Committee

Independent compensation consultant

Compensation survey or study

Approval by the board or compensation committee

Part I, Line 4b:

During CY'19, the following individuals participated in a supplemental non-qualified executive retirement plan:

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

	SERP	SERP-Gross Up	Total
Jeffrey Taylor	$416,672	$331,057	$747,729
David C. Pate	$4,903,755	$4,223,756	$9,127,511

Part I, Line 4b:

During CY'19, Jeffrey S. Taylor was a participant in the supplemental non-qualified executive retirement plan. There were no additional benefits accrued during CY'19 on behalf of the participant.

Part II-Column (c)

During CY'19 the following individual participated in the basic pension plan. Due to enhanced benefits adopted in 2019 and changes in actuarial assumptions this individual experienced an increase in the vested balance of the plan.

Jeffrey Taylor $150,904

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part II-Column (e)

Compensation reported for Dr. David C. Pate includes the present fair value of future retirement payments, to be paid over time as an annuity, not a lump sum. As part of recruitment to the role of CEO of St. Luke's Health System, Ltd., Dr. Pate received a supplemental executive retirement plan during his tenure, which vested during the tax year reported. At the vesting date, the fair value of his future benefits is considered reportable wages to him for income tax purposes. Cash payments of the retirement benefit is deferred until his retirement, at which time the benefits will be paid out as an annuity. Dr. Pate's employment arrangement, aligned with overall healthcare industry standards, recognized his service to the organization.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open To Public Inspection

Name of the organization

St. Luke's Nampa Medical Center, Ltd.

Employer identification number

82-1162805

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 **(a)** Name of disqualified person	**(b)** Relationship between disqualified person and organization	**(c)** Description of transaction	**(d)** Corrected? Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	**(b)** Relationship with organization	**(c)** Purpose of loan	**(d)** Loan to or from the organization? To	From	**(e)** Original principal amount	**(f)** Balance due	**(g)** In default? Yes	No	**(h)** Approved by board or committee? Yes	No	**(i)** Written agreement? Yes	No
Total ..... ▶ $												

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of assistance	**(d)** Type of assistance	**(e)** Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Clifton Martin	Family member of Di	78,387.	Compensatio		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Clifton Martin

(b) Relationship Between Interested Person and Organization:

Family member of Director

(d) Description of Transaction: Compensation of family member of a

Director

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
St. Luke's Nampa Medical Center, Ltd.

Employer identification number
82-1162805

Form 990, Part VI, Section A, line 2:

Some board members serve with other board members on non-St. Luke's boards.

Each of the following board members, officers and key employees has a

business relationship with another by virtue being an officer, key employee

or sitting on the board of directors of another St. Luke's entity.

Allan Korn, MD

David C. Pate, MD, JD

Lucie DiMaggio, MD

Mr. Alan Horner

Mr. Andy Scoggin

Mr. Arthur F. Oppenheimer

Mr. Bill Whitacre

Mr. Bob Lokken

Mr. Dan Krahn

Mr. Jon Miller

Mr. Mark Durcan

Mr. Rich Raimondi

Mr. Tom Corrick

Ms. Brigette Bilyeu

Ms. Karen Vauk

Ms. Lisa Grow

Mr. Jeffrey Taylor

Ms. Christine Neuhoff

Ms. Pamela Lindemoen

Mr. Dennis Mesaros

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

Mr. Jeff Fox

Form 990, Part VI, Section A, line 6:

St. Luke's Health System,Ltd. is the sole member of St. Luke's Nampa Medical Center,Ltd.

Form 990, Part VI, Section A, line 7a:

St. Luke's Health System,Ltd.(Member)and St. Luke's Nampa Medical Center,Ltd. (Corporation) cooperatively select and employ the CEO of the Corporation. St. Luke's Health System, Ltd.,is the sole member of the Corporation.

Form 990, Part VI, Section A, line 7b:

St. Luke's Health System,Ltd (member) maintains approval and implementation authority over St. Luke's Nampa Medical Center,Ltd. (Corporation). Actions requiring approval authority may be initiated by either the Corporation or its Member, but must be approved by both the Corporation (by action of its Board of Directors) and the Member. Actions requiring approval authority of the Member include:

(a) Amendment to the Articles of Incorporation;

(b) Amendment to the Bylaws of the Corporation;

(c) Appointment of members of the Corporation's Board of Directors,other than ex officio directors;

(d) Removal of an individual from the Corporation's Board of Directors if and when removal is requested by the Corporation's Board of Directors, which request may only be made if the Director is failing to meet the reasonable expectations for service on the Corporation's Board of Directors that are established by the Member and are uniform for the Corporation and

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

for all of the other hospitals for which the Member then serves as the sole corporate member.

(e) Approval of operating and capital budgets of the Corporation,and deviations to an approved budget over the amounts established from time to time by the Member;and

(f) Approval of the strategic/tactical plans and goals and objectives of the Corporation. Implementation Authority means those actions which the Member may take without the approval or recommendation of the Corporation. This authority will not be utilized until there has been appropriate communication between the Member and the Corporation's Board of Directors and its Chief Executive Officer.

Actions requiring implementation authority include:

(a) Changes to the Statements of mission,philosophy,and values of the Corporation;

(b) Removal of an individual from the Corporation's Board of Directors if and when the Member determines in good faith that the Director is failing to meet the Approved Board Member Expectations. This authority to remove Directors shall not be used merely because there is a difference in business judgment between the Director and the Corporation or the Member,and shall never be used to remove one or more Directors from the Corporation's Board of Directors in order to change a decision made by the Corporation's Board of Directors;

(c) Employment and termination of the Chief Executive Officer of the Corporation;

(d) Appointment of the auditor for the Corporation and the coordination of the Corporation's annual audit;

(e) Sales, lease, exchange, mortgage, pledge, creation of a security

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

interest in or other disposition of real or personal property of the Corporation if such property has a fair market value in excess of a limit set from time to time by the Member and that is not otherwise contained in an Approved Budget;

(f) Sale, merger, consolidation, change of membership, sale of all or substantially all of the assets of the corporation, or closure of any facility operated by the Corporation;

(g) The dissolution of the Corporation;

(h) Incurrence of debt by or for the Corporation in accordance with requirements established from time to time by the Member and that is not otherwise contained in an Approved Budget; and

(i) Authority to establish policies to promote and develop an integrated, cohesive health care delivery system across all corporations for which the Member serves as the corporate member.

Form 990, Part VI, Section B, line 11b:

The Form 990 (Form) is reviewed by an independent public accounting firm based on audited financial statements of the St. Luke's Health System and with the assistance of the organization's finance and accounting staff. A complete copy of the Form 990 is made available to the Board of Directors prior to filing.

Form 990 Part V, Line 1&2

Accounts payable and payroll process are consolidated at the supporting organization level (St. Luke's Health System, Ltd). Therefore, corresponding reporting for 1099's and W-2's occurs at that level.

Form 990, Part VI, Section B, Line 12c:

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

The organization annually reviews the conflict of interest policy with each board member and also with new board members. Persons covered under the policy include officers, directors, senior executives, non-director members of Board committees, and others as identified by a senior executive. At all levels the board is responsible for assessing, reviewing, and resolving any conflicts of interest that have been disclosed by a covered person, or a conflict of interest disclosed by a covered person with respect to a covered person other than himself/herself. Where a conflict exists, the affected parties must recuse themselves from participating in any discussion and/or vote related to the conflict.

Form 990, Part VI, Section B, Line 15:

Executive compensation is set by St. Luke's Boards of Directors and is reviewed annually. Compensation levels are based on an independent analysis of comparable pay packages offered at similar institutions across the country, with the goal of placing executives in the 50th percentile in aggregate of those surveyed. These surveys are usually done annually.

St. Luke's Health System is committed to providing the highest quality medical care to all people regardless of their ability to pay. To keep that commitment, St. Luke's puts a great deal of time and effort into recruiting and retaining the top physicians in a variety of medical fields. Our relationships with physicians range from having privileges at the hospital to full employment.

For those physicians who choose to be employed, St. Luke's must offer competitive pay and benefits.

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

Physician compensation is based on a range of criteria and can be influenced by a number of variables including:

-Community need for medical specialty

-Experience

-Productivity

-Geography

-National surveys adjusted for local conditions

-Willingness to serve regardless of patients' ability to pay

-Duration of relationship and contractual terms

-Performance on quality metrics

To ensure physician compensation and benefits remain within industry standards and legal requirements for not-for-profit institutions, St. Luke's has a Physician Arrangements policy that specifies circumstances requiring a third-party valuation and also periodically uses third-party consulting firms to review St. Luke's physician compensation arrangements.

Given the growing national shortage of physicians, recruiting and retaining physicians is more critical than ever to guarantee that people seeking care at St. Luke's will continue to have access to the physicians and specialists they need regardless of their insurance status or insurance provider.

Form 990, Part VI, Section C, Line 19:

The organization's governing documents, conflict of interest policy, and financial statements are not available to the public. Form 990 is available for public inspection on our website, which contains financial information.

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

Form 990 Part VII Section A

The total hours worked and compensation reported for the following individuals represent services rendered to organizations within the St. Luke's Health System:

Pam Lindemoen:

St. Luke's Health System,Ltd.

St. Luke's Regional Medical Center,Ltd.

Mountain States Tumor Institute,Inc.

St. Luke's McCall,Ltd.

St. Luke's Magic Valley Regional Medical Center,Ltd.

St. Luke's Wood River Medical Center,Ltd.

St. Luke's Clinic Coordinated Care,Ltd.

St. Luke's Nampa Medical Center, Ltd.

Jeff Taylor:

St. Luke's Health System,Ltd.

St. Luke's Regional Medical Center,Ltd.

Mountain States Tumor Institute,Inc.

St. Luke's McCall,Ltd.

St. Luke's Magic Valley Regional Medical Center,Ltd.

St. Luke's Wood River Medical Center,Ltd.

St. Luke's Clinic Coordinated Care,Ltd.

St. Luke's Nampa Medical Center, Ltd.

Christine Neuhoff:

St. Luke's Health System,Ltd.

Name of the organization	Employer identification number
St. Luke's Nampa Medical Center, Ltd.	82-1162805

St. Luke's Regional Medical Center,Ltd.

Mountain States Tumor Institute,Inc.

St. Luke's McCall,Ltd.

St. Luke's Magic Valley Regional Medical Center,Ltd.

St. Luke's Wood River Medical Center,Ltd.

St. Luke's Clinic Coordinated Care,Ltd.

St. Luke's Nampa Medical Center, Ltd.

Chris Roth:

St. Luke's Health System,Ltd.

St. Luke's Regional Medical Center,Ltd.

Mountain States Tumor Institute,Inc.

St. Luke's McCall,Ltd.

St. Luke's Health Foundation,Ltd

St. Luke's Magic Valley Regional Medical Center,Ltd.

St. Luke's Wood River Medical Center,Ltd.

St. Luke's Clinic Coordinated Care,Ltd.

St. Luke's Nampa Medical Center, Ltd.

Dennis Mesaros:

St. Luke's Regional Medical Center,Ltd.

St. Luke's Nampa Medical Center, Ltd.

Form 990, Part XI, line 9, Changes in Net Assets:

Change in Minimum Liability-Defined Benefit Plan -4,796.

Form 990, Part I, Line 6

Name of the organization	**Employer identification number**
St. Luke's Nampa Medical Center, Ltd.	82-1162805

During this past year the number of volunteers decreased due to restrictions on the access to the hospitals for volunteers and cancellations of in person events due to COVID-19 concerns.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: St. Luke's Nampa Medical Center, Ltd.

Employer identification number: 82-1162805

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
Mountain States Tumor Institute, Inc - 82-0295026, 190 E. Bannock, Boise, ID 83712	Healthcare Services	Idaho	501(c)(3)	3	St. Luke's Regional Medical Center, Ltd.		X
St. Luke's Clinic Coordinated Care, Ltd. - 45-5195864, 190 E. Bannock, Boise, ID 83712	Accountable Care Organization	Idaho	501(c)(3)	10	St. Luke's Health System, Ltd.		X
St. Luke's Health Foundation, Ltd. - 81-0600973, 190 E. Bannock, Boise, ID 83712	Fundraising	Idaho	501(c)(3)	7	St. Luke's Health System, Ltd.		X
St. Luke's Health System, Ltd. - 56-2570681 190 E. Bannock Boise, ID 83712	Supporting Organization	Idaho	501(c)(3)	12C, III-FI	N/A		X

Part II **Continuation of Identification of Related Tax-Exempt Organizations**

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization? Yes	(g) Section 512(b)(13) controlled organization? No
St. Luke's Magic Valley Regional Medical Center, Ltd. - 56-2570686, 190 E. Bannock, Boise, ID 83712	Healthcare Services	Idaho	501(c)(3)	3	St. Luke's Health System, Ltd.		X
St. Luke's McCall, Ltd. - 27-3311774 190 E. Bannock Boise, ID 83712	Healthcare Services	Idaho	501(c)(3)	3	St. Luke's Health System, Ltd.		X
St. Luke's Regional Medical Center, Ltd. - 82-0161600, 190 E. Bannock, Boise, ID 83712	Healthcare Services	Idaho	501(c)(3)	3	St. Luke's Health System, Ltd.		X
St. Luke's Wood River Medical Center, Ltd. - 84-1421665, 190 E. Bannock, Boise, ID 83712	Healthcare Services	Idaho	501(c)(3)	3	St. Luke's Health System, Ltd.		X

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c	X	
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o	X	
p Reimbursement paid to related organization(s) for expenses	1p	X	
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	St. Luke's Health Foundation, Ltd.	C	33,682.	Donations Specified for Nampa
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Form **8868**
(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
St. Luke's Nampa Medical Center, Ltd.	82-1162805
Number, street, and room or suite no. If a P.O. box, see instructions. 190 E. Bannock	
City, town or post office, state, and ZIP code. For a foreign address, see instructions. Boise, ID 83712	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ Peter DiDio, Vice-President, Controller
  190 E Bannock - Boise, ID 83712
  Telephone No. ▶ 208-706-9585 Fax No. ▶
- If the organization does not have an office or place of business in the United States, check this box ..... ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until August 16, 2021, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning OCT 1, 2019, and ending SEP 30, 2020.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

St. Luke's Nampa

Community Health Needs Assessment

Implementation Plan

FY 2020

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Introduction

The St. Luke's Nampa FY 2020 Community Health Needs Assessment Implementation Plan describes the programs and resources St. Luke's and other community groups plan to employ to address the most important health needs identified in our 2019 Community Health Needs Assessment (CHNA). The implementation plan is divided into two main sections. The first section contains a list of the significant health needs identified in our CHNA and describes what St. Luke's intends to do to address these needs. The second section of the implementation plan defines the specific programs and services St. Luke's plans to implement to address the significant health needs. For each program, there is a description of its objective, tactics, expected impact, and partnerships.

Stakeholder involvement in determining and addressing community health needs is vital to this process. We thank, and will continue to collaborate with, all the dedicated individuals and organizations working with us to make our community a healthier place to live.

Methodology

The St. Luke's Nampa 2019 CHNA was designed to better understand the most significant health challenges facing the individuals and families in our service area. To accomplish this goal, St. Luke's collaborated with representatives from our community to help identify and prioritize our most important health needs. Each identified health need was included in one of these four categories: 1) health behavior needs; 2) clinical care needs; 3) social and economic needs; and 4) physical environment needs.

These health needs were ranked using a numerical prioritization system. Points were allocated to each need based on scores provided by our community representatives as well as scores for related health factors. The more points the health need and factor received, the higher the priority and the higher the potential to positively impact community health. Health needs and factors with scores in the top 10th percentile were highlighted in dark orange and were considered to be our community's most significant health needs.

To complete the CHNA Implementation Plan, St. Luke's consulted and collaborated with community representatives, addressing the most significant health needs using the following decision criteria:

1. Health needs ranked in the top 10th percentile in the CHNA are our significant health needs. In order to focus limited resources on the health needs having the greatest potential to improve community health (the most significant needs), implementation plan programs were not developed for health needs scoring below the top 10th percentile.

2. Next St. Luke's examined whether it was more effective to directly address a high priority health need or whether another community organization was better positioned to address the need. To make this determination, we focused on whether the health need was in alignment with St. Luke's mission and strengths. Where a high priority need was substantially in alignment with both our mission and strengths, St. Luke's provided at least one program to address that need. Where a high priority need was not in alignment with our mission and strengths, St. Luke's tried to identify or partner with a community group or organization better able to serve the high priority need.

A single health improvement program can often support the success of multiple related health needs. For example, obesity programs also support and strengthen diabetes programs. Therefore, to better understand the total impact our programs are having on a health need, St. Luke's arranged the significant health needs into groups that will benefit by being addressed together.

List of Health Needs and Recommended Actions

Health Behavior Category

Our community's high priority needs in the health behavior category are wellness and prevention programs for obesity, diabetes, mental illness, suicide, and drug misuse. Diabetes and obesity rank as high priority needs because both are trending higher and are contributing factors to a number of other health concerns. Mental illness ranks high because Idaho has one of the highest percentages of any mental illness (AMI) in the nation. Drug misuse is trending higher in our community. Our community representatives provided high scores for these health needs as well.

Some populations are more affected by these health needs than others. For example, people with lower income and educational levels in our community have higher rates of diabetes and obesity.

Table Color Key
Dark Orange = Significant Community Health Need (Total score in the top 10th percentile)

Identified Community Need	Related Health Outcome or Factor	Total CHNA Score	Alignment with Mission and Strengths: High, Med, low	Non-St. Luke's Community Resources Available to Address Need	Recommended Action and Justification
Weight management programs	Obese/Over-weight Teens	21.3	Mission: High Strength: Medium	Resources include the State of Idaho's Healthy Eating and Active Living program (HEAL), and other youth-based nutrition and physical activity programs. Other resources include	St. Luke's will directly support a child and teen weight management program because this need is aligned with our mission and strengths, there are not many teen weight management programs available in our community, and the need is ranked in our CHNA's top 10th percentile. The programs St. Luke's directly provides are described in the following section of this Implementation Plan.

				the Idaho Department of Health and Welfare Idaho Physical Activity and Nutrition (IPAN) Program. In addition, Idaho Medicaid has a Preventive Health Assistance Benefit weight management program for qualifying participants.	
Weight management and wellness and prevention programs	Obesity	24	Mission: High Strength: Medium	Resources include Idaho Physical Activity and Nutrition (IPAN) Program the State of Idaho's nutrition and physical activity programs and other adult-focused weight loss and physical activity programs. Idaho Medicaid also has a Preventive Health Assistance Benefit weight management	St. Luke's will directly support obesity prevention and wellness programs because this need is highly aligned with our mission and strengths and the need is ranked in the top 10th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.

				program for qualifying participants.	
	Diabetes	21	Mission: High Strength: Medium	Pre-diabetes, and diabetes prevention and awareness programs are offered by community partners including the YMCA. Humphreys Diabetes has identified potential expansion planning for St. Luke's Nampa.	St. Luke's will directly support diabetes prevention and wellness programs because this need is highly aligned with our mission and strengths and the need is ranked in our CHNA's top 10th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
Wellness and prevention programs	Improve mental health	21	Mission: High Strength: Medium	St. Luke's will continue to partner with valued community organizations, state agencies and health care providers to seek long term solutions to increase care providers and increase access to needed mental and behavioral health services.	St. Luke's will directly support mental health prevention and wellness programs because this need is aligned with our mission and strengths. St. Luke's has established a division focused on Behavioral Health. Several programs have been established to address mental illness and behavioral health concerns. The programs that St. Luke's directly supports are described in the following section of this implementation plan. Additionally, St. Luke's is establishing a partial hospitalization clinic for children.
Wellness and prevention	Reduce Suicide	21	Mission: High Strength: Low	Idaho Suicide Prevention Hotline,	Suicide prevention is a low strength for St. Luke's. Therefore, St. Luke's will partner with

programs				Region 3 Crisis Center and NAMI grant	and, when possible, provide funding to support education, training and implementation of suicide awareness and prevention programs. These partnerships are described/summarized in the following section of the Implementation Plan.
Substance abuse services and programs	Drug misuse	21.9	Mission: High Strength: Medium	Resources include The Office of Drug Policy and Southwest District Health for provision of substance abuse services and programming support.	Drug misuse prevention is a medium strength for St. Luke's. St. Luke's will partner with and, when possible, provide direct education, training and implementation of substance abuse services and programs. Current partnerships and programs are described in the Implementation Plan, and others are under development.

Clinical Care Category

High priority clinical care needs include: Affordable health insurance; increased availability of behavioral health services; and chronic disease management for diabetes. Affordable health insurance and the availability of behavioral health services were scored as top health needs by our community health representatives. In addition, affordable health insurance ranks as a top priority need because our service area has a relatively high percentage of people who are uninsured compared to the nation as a whole. Availability of behavioral health services also ranked as a top priority because Idaho has a shortage of behavioral health professionals. Diabetes chronic disease management ranks high because the percentage of people with diabetes is trending higher, and it is a contributing factor to a number of other health concerns.

As shown in the table below, high priority clinical care needs are often experienced most by people with lower incomes and those who have not attended college.

Identified Community Need	Related Health Outcome or Factor	Total CHNA Score	Alignment with Mission and Strengths: High, Med, low	Non-St. Luke's Community Resources Available to Address Need	Recommended Action and Justification
Affordable health insurance	Uninsured adults	22.3	Mission: High Strength: Medium	The Affordable Care Act, Medicaid Expansion, Medicaid, Medicare, Idaho State Department of Health and Welfare	St. Luke's will directly support programs designed to help provide affordable health insurance because this need is aligned with our mission and although there are other programs available in our community the need is still ranked in our CHNA's top 10th percentile. Affordable health insurance is a national priority that St. Luke's cannot address on its own. St. Luke's will continue to rely on community and national programs and resources to help us address this need. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.

Availability of behavioral health services (providers, suicide hotline, etc.)	Mental health service providers	21.1	Mission: High Strength: Medium	There are a large number of independent behavioral health providers able to treat mild to moderate outpatient behavioral health issues, but a psychiatry shortage remains. Region 3 Crisis Center has opened, and school-based behavioral health services are being provided onsite.	St. Luke's will directly support increasing psychiatric services, programs, and the number of psychiatrists in our community because this need is aligned with our mission and although there are other programs available in our community the need is still ranked in our CHNA's top 10th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
Chronic disease management programs	Diabetes	20.3	Mission: High Strength: High	Mountain States Friends in Action Group runs a program called "Living Well in Idaho" that supports persons with all chronic diseases that St. Luke's supports with meeting space; Saint Alphonsus Regional Medical Center.	St. Luke's will directly support diabetes chronic disease management programs because this need is highly aligned with our mission and strengths and the need is ranked in our CHNA's top 10th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.

Social and Economic Category Summary

In the Social and Economic category, there were no needs that ranked in the 10th percentile.

Physical Environment Category Summary

In the physical environment category, there were no needs that ranked in the 10th percentile.

St. Luke's CHNA Implementation Programs

We analyze over 60 potential health needs and health factors during our CHNA process. Measurably improving even one of these health needs across our entire community's population requires a substantial investment in both time and resources. Therefore, we believe it is important to focus on the needs having the highest potential to positively impact community health. Using our CHNA process, health needs with the highest potential to improve community health are those needs ranking in the top 10th percentile of our scoring system. The following needs rank in the top 10th percentile:

- Prevention and management of obesity for children and adults
- Prevention and management of diabetes
- Improve mental health
- Reduce suicide
- Availability of behavioral health services
- Affordable health insurance

After identifying the top-ranking health needs, we organize them into groups that will benefit by being addressed together as shown below:

Group #1: Improve the Prevention, Detection, and Treatment of Obesity and Diabetes
Group #2: Improve Mental Health and Reduce Suicide
Group #3: Reduce Drug Misuse
Group #4: Improve Access to Affordable Health Insurance

We call these groups of needs our "significant health needs" and provide a description of each of them next.

Applying a "Resilience-Building Lens" to St. Luke's CHNA Implementation Plan Programs

St. Luke's Community Health department believes cultivating resilient individuals, families and communities is the most effective and sustainable way to improve high priority health needs in our service areas. Evidence supports this: resilient people experience less obesity, mental illness, harmful addictions, incarcerations, and chronic diseases.

Resilience is the ability to maintain—or regain—positive physical and mental health upon experiencing prolonged and extreme stress, fatigue, and toxic environments. Resilience positively correlates with longevity, happiness, and productivity. In applying a resilience-building lens, St. Luke's strives to provide people with the skills and resources they need to achieve their optimal level of health. Building blocks for resilience include health education, hope and purpose, connectedness, and access to basic life needs such as healthcare, nutritious food and shelter.

Program Group 1: Improve the Prevention, Detection, and Treatment of Obesity and Diabetes

Obesity and diabetes are two of our community's most significant health needs. Over 70% of the adults in our community and more than 25% of the children in our state are either overweight or obese. Obesity and diabetes are serious concerns because they are associated with poorer mental health outcomes, reduced quality of life, and are leading causes of death in the U.S. and worldwide. [1]

Impact on Community

Obesity costs the United States about $150 billion a year, or 10 percent of the national medical budget.[2] Besides excess health care expenditure, obesity also imposes costs in the form of lost productivity and foregone economic growth as a result of lost work days, lower productivity at work, mortality and permanent disability. [3] Diabetes is also a serious health issue that can even result in death.[4] Direct medical costs for type 2 diabetes accounts for nearly $1 of every $10 spent on medical care in the U.S. [5] Reducing obesity and diabetes will dramatically impact community health by providing an immediate and positive effect on many conditions including mental health; heart disease; some types of cancer; high blood pressure; dyslipidemia; kidney, liver and gallbladder disease; sleep apnea and respiratory problems; osteoarthritis; and gynecological problems (infertility and abnormal menses).

How to Address the Need

Obesity is a complex health issue to address. Obesity results from a combination of causes and contributing factors, including both behavior and genetics. Behavioral factors include dietary patterns, physical activity, inactivity, and medication use. Additional contributing social and economic factors include the food environment in our community, the availability of resources supporting physical activity, personal education, and food promotion.

Obesity and type 2 diabetes can be prevented and managed through healthy behaviors. Healthy behaviors include a healthy diet pattern and regular physical activity. The goal is to achieve a balance between the number of calories consumed from foods with the number of calories the body uses for activity. According to the U.S. Department of Health & Human Services Dietary Guidelines for Americans, a healthy diet consists of eating whole grains, fruits, vegetables, lean protein, low-fat and fat-free dairy products and drinking water. The Physical Activity Guidelines for Americans recommends adults do at least 150 minutes of moderate intensity activity or 75 minutes of vigorous intensity activity, or a combination of both, along with 2 days of strength training per week. [6]

St. Luke's intends to engage our community in developing services and policies designed to encourage proper nutrition and healthy exercise habits. Echoing this approach, the CDC states that

[1] https://www.cdc.gov/obesity/adult/causes.html
[2] http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html
[3] https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5409636/
[4] Idaho and National 2002 - 2016 Behavioral Risk Factor Surveillance System
[5] America's Health Rankings 2015-2018, www.americashealthrankings.org
[6] https://www.cdc.gov/obesity/adult/causes.html

"we need to change our communities into places that strongly support healthy eating and active living." [7] These health needs can also be improved through evidence-based clinical programs.[8]

Affected Populations

Some populations are more affected by these health needs than others. For example, low income individuals and those without college degrees have significantly higher rates of obesity and diabetes.

[7] http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html

[8] America's Health Rankings 2015-2018, www.americashealthrankings.org

1. Program Name: Investment in Programs Supporting the Prevention, Detection, and Treatment of Obesity and Diabetes through St. Luke's CHIF Fund

Community Need Addressed:
Improve the prevention, detection and treatment of obesity and diabetes

Target Population:
All

Description and Tactics (How):
Through St. Luke's Community Health Improvement Fund (CHIF), St Luke's provides financial and in-kind support to community-based non-profits facilitating prevention, detection and treatment of obesity and diabetes. St. Luke's provides funding to nonprofit organizations through a competitive grant process. All of the organizations awarded grants are required to submit an Activation Report at the end of the program year, documenting the success of their program by number of participants and outcomes.

Resources (budget):
Funds for community-based programs are provided through the St. Luke's Community Health Improvement Fund (CHIF). The amount of funding for these programs. The awarded amount of funding for these programs across the Treasure Valley, Elmore and McCall in FY20 is expected to be approximately $600,000. It is expected this level of funding awarded will be consistent in FY21 and FY22.

Expected Program Impact on Health Need:
In order to receive a St. Luke's grant, organizations must demonstrate program success in addressing one or more of the CHNA significant needs. Additionally, each organization receiving St. Luke's funding must report qualitative and quantitative outcomes in the form of activation reports. The measurements include participation and completion rates, demonstrated behavior changes and improvements in health knowledge and status. These activation reports will be analyzed to assist in determining future investments.

Partnerships/Collaboration:
Through the Community Health Improvement Fund, over 30 organizations are partnering with St. Luke's toward shared goals of prevention, detection and treatment of obesity and diabetes. Organizations include Boys and Girls Clubs, Girl Scouts, the Idaho Foodbank, Create Common Good, Girls on the Run, Giraffe Laugh Early Learning Centers and the Idaho Walk Bike Alliance.

2. Program Name: The Hill

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes

Program Description
Responding to barriers to access of affordable health care, limited transportation and limited community resources for physical activity and active living, The Hill, a physical complex including a YMCA, St. Luke's Health System clinics, West Ada Elementary School, Meridian library location and future aquatics facility, was constructed in 2018 and is operating through a unique partnership between the City of Meridian, Meridian Library, West Ada School District, West Ada Recreation District and St. Luke's.

The St. Luke's Clinics present on campus include a St. Luke's Children's Clinic and the Department of Lifestyle Medicine.

Target Population:
School children, faculty, staff, and parents
Community members in south Meridian
System Wide: Individuals with comorbidities, including metabolic syndrome, diabetes, cancer and heart disease
Patient with nicotine dependence

St Luke's Clinic: Lifestyle Medicine South Meridian YMCA operates as the first of its kind in the health system. Patients are referred by a provider or self-referred. Patients are seen by provider and allied professionals, using individual and group appointment approach to provide behavioral and lifestyle modification for treatment of numerous comorbidities/conditions. In addition, some services are provided across St Luke's Health System's footprint by telephonic and virtual methods.

Appointments/Services: Lifestyle Medicine Shared Medical Appointments, Insomnia CBTI (class, group, and individual), Nutrition (class), Complete Health Improvement Program (group) Physical Activity (group, individual), Emotional Wellness (class, group, individual), Nicotine Treatment Program (individual, telephonic).

YMCA Services: Diabetes Prevention Program, Healthy Living Center, Livestrong, Delayed the Disease, Dementia Physical Activity

Resources (budget):
St. Luke's Department of Lifestyle Medicine Budget:
St. Luke's Total Expense: $1,163,184.00
St. Luke's Total Net Revenue: $818,963

In addition, $5,000 of SLHS Community Health budget will be allocated to support at-risk populations utilizing services provided by The Hill.

Expected Program Impact on Health Need:

The World Health Organization estimates that approximately 80% of the non-communicable diseases could be prevented if four key lifestyle practices were followed: a healthy diet, being physically active, avoidance of tobacco, and alcohol intake in moderation. By providing the services listed above, Lifestyle Medicine expected to make impacts in reducing obesity, nicotine dependence, rates of diabetes, and other chronic disease.

FY 2020 Goal:

Continue to Stand up Services
Fine tune workflows
Streamline referral pathways
Market and Support YMCA Specific Services
Work with Research to stand up Data and Outcome Analysis.

Partnerships/Collaboration:

West Ada School District, Treasure Valley YMCA, City of Meridian and West Ada Recreation District, Idaho Food Bank

3. Program Name: School-based Resilience Programming

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes
Improve mental illness and reduce suicide
Reduce drug misuse

Target Population:
Faculty, staff, students, families and neighbors in Ada County.

Description and Tactics (How):
Resilience can be defined as "the process of effectively negotiating, adapting to, or managing significant sources of stress or trauma."[9] Evidence has suggested that exposure to trauma, especially in the form of Adverse Childhood Experiences (ACEs), can lead to a greater susceptibility for development of poor health outcomes, including chronic conditions such as obesity, diabetes, mental illness, and drug misuse.[10] Therefore, resilience initiatives that support the ability to thrive in the midst of trauma and adversity, and promote overall healthy behaviors, are upstream prevention efforts addressing our significant health needs for all populations.

Schools are a significant setting for successful resilience programming. There are several opportunities for implementing resilience programming aimed at youth, staff, families and neighbors, before, during and after the school day. St. Luke's will partner with school districts located in Ada County for the selection and implementation of school-based resilience initiatives most appropriate for them, based on their community demographics, available resources, and readiness.

Examples of school-based resilience programming could be the following:
- Community School model
- Physical activity spaces such as school tracks
- TOOLBOX™
- Gate Keeper Training/Mental Health First Aid
- Etc.

Specific school-based resilience programs will be selected in FY20 and then implemented, evaluated, and scaled/adjusted through FY22.

Resources (budget):
$40,000 of SLHS Community Health budget

[9] https://www.cambridge.org/core/journals/reviews-in-clinical-gerontology/article/what-is-resilience-a-review-and-concept-analysis/B94C9BEAD7F43E1297EC9443DD24CA5C

[10] https://www.cdc.gov/violenceprevention/childabuseandneglect/acestudy/aboutace.html

Expected Program Impact on Health Need:

Resilience programming will promote healthy behaviors and provide access, education, skills, confidence and support for individuals to thrive; therefore increasing the likelihood of positive health outcomes, including those identified as our significant health needs.

FY 2020 Goals:

Improve presence of resilience programming in local schools
Increase the number of students, families, staff and neighbors with access to resilience programming offered at the school setting

Partnerships/Collaboration:

Nampa School District
Caldwell School District
United Way of Treasure Valley
City of Nampa
City of Caldwell

4. Program Name: CATCH (Coordinated Approach to Child Health)

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes

Target Population:
Historically, St. Luke's has supported YEAH! (Youth Engaged in Activities for Health) as its primary community-based childhood obesity mitigation program. Analysis indicated the program impact and reach would be more significant with CATCH (Coordinated Approach to Child Health), so we have implemented this school and community-based program.

One of every three children in Idaho is overweight or obese, setting the stage for serious preventable health risks down the road—such as Type 2 diabetes, high blood pressure, and heart disease—which can all contribute to shortened and compromised lives. Currently, state policy does not require physical education in Idaho elementary schools, so active time is not often regularly built into core curriculum. A coordinated effort to improve the physical activity and nutrition environment in our schools could lead to upstream prevention of preventable disease-and positively impact the mind, body and spirit of our community children. CATCH is targeted as a primary prevention healthy lifestyle program for pre-school, elementary and middle school children. With the school at the center of the model, this evidence-based approach aims to shift the school culture and environment around promoting healthy food choices and increasing physical activity.

Description and Tactics (How):
CATCH includes four component areas to help create consistent exposure and reinforcement of healthy lifestyle behaviors: 1) Eat Smart school cafeteria nutrition program, 2) physical activity and healthy eating classroom curricula, 3) CATCH physical education program, and 4) a family education and engagement program. The coordination among St. Luke's, schools, recreation facilities and parents are critical to positively impact children's knowledge, skills and behavior.

Because behavior is most influenced by environment, schools play a significant role in helping to shape health behaviors among students, and our partnership in addressing this high priority health need can positively impact the health of children in our communities.

Tactics:

- Train partner impact teams in train-the-trainer capacity
- Quarterly meeting with partner school/organization impact teams to review programming and implementation
- Goal setting with the impact team around nutrition and fitness changes
- Use evidence-informed curricula to improve health of participant children
- Motivational interviewing strategies to promote sustainable behavior changes
- Education about food groups, portions, and labels
- Exposure to healthy meals and snacks

- Experience creative ways to utilize any given space for quick activity bursts to decrease sedentary behavior and increase active behavior
- Education regarding how and why movement improves the physical health and well-being

Resources (budget):

Expenses	
Staff salary cost	$5,000
Cost of supplies	$ 23,600
Physical space	$ 0
Cost of equipment used	$ 0
Other	$0
Total Expense	$28,600

Expected Program Impact on Health Need:

Expected outcomes: A variety of measurement and evaluation tools are included with the CATCH program. There are pre and post-surveys, CATCH champion assessments, and culture and environment evaluations. We will also use the Student Physical Activity and Nutrition survey (SPAN) for additional evaluation and assessment. We will also measure specific health behaviors, including increased physical activity; healthy food choices, increased fruit and veggie consumption, decreased chocolate milk consumption; and school culture shifts around improved health behaviors.

The additional expected outcome is that participating children improve their feelings of self-value, they learn why healthy lifestyle choices are important to their overall health and they develop lasting social support.

The long-term goal is to decrease health risks associated with sedentary lifestyle and poor health behaviors among our youth. Long-term we would like to decrease the incidence of diabetes, asthma, cardiovascular disease, depression and anxiety, sleep apnea, joint injury and gastrointestinal diseases. If we can mitigate some of these risks while the child is young, the impact on cost of care is likely reduced as they get older. A co-benefit of CATCH is the created education opportunity for the entire family to learn and adopt healthier lifestyle behaviors.

2020 Goal:

Reach:

- 5,000 children annually, and at least five participating schools or recreational facility partners

Impact:

- Demonstrated improvement and understanding of healthy nutrition and physical activity behaviors among participants
- Demonstrated improvement of healthy lifestyle measures of participants
- Demonstrated longitudinal maintenance of the physical and psychosocial changes
- Demonstrated healthy lifestyle changes that translate to reduced disease

Partnerships/Collaboration:
FitOne, Nampa School District, Caldwell School District, Nampa Parks and Recreation

5. Program Name: St. Luke's Health Coaching

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes
Improve mental illness and reduce suicide
Reduce drug misuse

Target Population:
Value-Based Care Populations under St. Luke's Health Partners (includes St. Luke's Employees and spouses on the St. Luke's Health Plan)

Description and Tactics (How):
In 2018, under the direction of St. Luke's Health Partners, St. Luke's Health Coaching team expanded to providing health coaching to patients within the defined Value-Based Care populations.

Health Coaching is an evidence-based approach to engaging individuals around optimizing well-being and management of chronic medical conditions. The goal of the Health Coaching program is to support the individual using positive psychology, motivational interviewing and appreciative inquiry to build self-efficacy to manage health. Our health coaches are both subject matter experts in their field of study (dietetics, diabetes education, health education, nursing) and have undergone additional training to be certified as a Health and Wellness Coach with the advancement to obtaining the newly established National Board Certification for Health and Wellness Coaching.

In 2017, St. Luke's Health Partners made an investment in the Twine Health Activation Platform, now known as Fitbit Plus, to help bridge the gap of care by allowing participants to achieve maximum self-efficacy in their health through continuous collaboration with their health coach. The Fitbit Plus platform tracks adherence to action plans and outcome measurements while also allowing for asynchronous communications to occur between the health coach and participant.

Individuals are identified either through population health rosters, primary care provider (PCP) referrals or, for the St. Luke's employees, through the annual Know Your Numbers screenings. The monthly rosters are generated from Epic based on recent visits with a St. Luke's Provider around one or more of these chronic health issues. These individuals are sent a letter explaining the program and then a phone call from a health coach is made to enroll individuals into the health coaching program. Fitbit Plus is used to communicate with participants, schedule appointments and to track participants goals and outcomes.

Resources (budget):
SLHP Care Management Director, Wellness Manager, Nurse and Dietitian Health Coaches, Certified Diabetic Educator, and a partnership with a Certified Tobacco Cessation specialist. Office space is utilized across four primary locations—Boise, Meridian, McCall, and Twin Falls.

The Fitbit Plus platform is a contractual agreement with Fitbit and St. Luke's Health Partners for a set number of licenses per month.

Expected Program Impact on Health Need:
Expected impact is to improve health behaviors such as nutrition, fitness, tobacco use, and achievement/maintenance of a healthy weight, blood pressure and blood glucose/A1c.

Measurable, objective goals:

- Decrease in pre-hypertension and hypertension (<130/80)
- Decrease in pre-diabetes as evidence by healthier fasting glucose levels (<100) and diabetes as evidenced by an A1c <8,
- Reduction in participants with a BMI >30 or waist circumference >35 for women and >40 for men.
- Reduction in tobacco use.

FY 2020 Goals:

- **Reach:** Call Outreach goal is to reach 80% of people identified.
- **Engagement:** Engagement goal is 45% of the reach population.
- **Impact:** Expected increase in the number St. Luke's patients who have improved a chronic health condition.

Program Improvement

1. Continue to refine Outreach and Engagement strategies:
    a. Monthly Roster process – we have not met care management standards yet on outreach calls so continued focus on improving outreach.
    b. Provider Referrals – look for opportunities to have Primary Care Providers send direct referrals for value-based care patients.
    c. SLHS Employee Health Screenings – continue to partner with St. Luke's Benefits team on expanding options to engage employees around obesity and diabetes management.
2. Continue on-going evaluation of Fitbit Plus tool for various populations.

Table of Program Goals

Formative Evaluation	FY'20 Goal
Total Outreach	80% of 1500
Total Engaged/Reached	45%
Impact Evaluation	
Adherence - Est. Action Plans	65%
Coach Panel Size	91

Patient & Coach Satisfaction (NPS)	70%
Outcome Evaluation	**Goal**
Diabetes – A1C>7.9	3 months A1C drop >1 pt.
HTN – Pre-135-139/85-89 HTN>139 or >89	75% in range at 3 months
Weight Loss %	1.7% reduction in 3 months

Partnerships/Collaboration:

St. Luke's Health Partners
St. Luke's Health Plan
St. Luke's Tobacco Cessation Clinic
St. Luke's Community Health Teams

6. Program Name: Partnership with the Idaho Foodbank on their Hunger to Health Strategy

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes

Target Population:
Community members who are food insecure, and/or in need of healthy eating education.

Description and Tactics (How):
The Idaho Foodbank has adopted a statewide Hunger to Health Strategy to improve the capacity of their partner network to provide comprehensive, wrap around support for their participants to achieve optimal health. The Hunger to Health Strategy includes the following 4 initiatives:

1. *Nutrition:* emphasis on providing healthy food to the individuals, families and communities in need. This includes promoting the donation of more nutritious foods to the food bank for distribution

2. *Education:* delivery and promotion of cooking and nutrition education and the distribution of nutrition/health education materials to our statewide partner network and food recipients. This includes their Cooking Matters classes.

3. *Social Determinants of Health:* promote engagement with healthcare professionals to utilize an assessment tool and process regarding the social determinants of health, including food insecurity questions

4. *Community Health:* partner with key stakeholders on community health assessments/projects, offering leadership, subject matter expertise, and/or solutions as needed. This includes co-location of health and social services with Food Bank programs, offerings and services

St. Luke's will partner with the Idaho Foodbank on the Hunger to Health initiatives we are uniquely positioned to have the greatest impact and influence. Our partnership will include connecting the Idaho Foodbank with local coalitions and partners; providing financial support; providing space and other in-kind resources; and participating in planning committees and discussions as appropriate.

Resources (budget):
SLHS Community Health budget will provide $10,000 of financial support

Expected Program Impact on Health Need:
The Idaho Foodbank supports over 400 partners statewide and delivers approximately 12 million pounds of food in our service area. They serve 179,000 people statewide each month.

Partnerships/Collaboration:
Idaho Foodbank and their network of partners
Healthy Impact Nampa

FY 2020 Goals:
Approximately 400 network partners will receive education and capacity-building resources for adopting the Hunger to Health Strategy.

Food distributed by the Idaho Foodbank and local partners will meet nutrition goals of each food category:

- Fruit/Vegetable: 50%
- Whole Grain: 11%
- Refined Grain: 4%
- Beverage: 2%
- Meat Protein: 13.6%
- Non-Meat Protein: 2.4%
- Dairy: 15%
- Ready-made meals: 2%
- Mixed and Assorted (grocery store food rescue, food drive): 5%
- Not intentionally sourced (dessert/candy, non-food, condiments): 1% or less

Cooking matters classes will be delivered to over 1,200 people statewide.

7. Program Name: The Y's Healthy Living Center and Diabetes Prevention Program

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes as well as the management of chronic disease(s).

Target Population:
The Y HLC strives to serve adults with chronic and disabling conditions and/or seeking support in lifestyle and behavior change.

Description and Tactics (How):
The YMCA Healthy Living Center focuses on promoting wellbeing, reducing the risk of disease and reclaiming health by changing the behavior of individuals, families, organizations and communities. Participants adopt healthier lifestyles to make significant and positive impact on individual quality of life while reducing incidence of chronic disease and the cost of health care. There are four areas of focus:

- Arthritis and Joint Health
- Cancer Survivorship
- Neurological Rehab
- Weight loss and Lifestyle Support

Working with the medical and insurance communities, the Healthy Living Center will deliver accessible, evidence-based programs that demonstrate both an improvement in Treasure Valley residents' health and a saving in health care costs. For example - The Weight Management/Diabetes Prevention Program works to create an awareness of prediabetes (via detection) and prevention (or delay) of the onset of type 2 diabetes by intervention with evidence-based tools (lifestyle modification including losing weight, increasing physical activity and making dietary changes). Programs like the Diabetes Prevention Program have been shown to prevent or delay the onset of type 2 diabetes by up to 58%.[1] Therefore reducing overall healthcare costs both for the individual and for the healthcare system. For example, the American Diabetes Association reports that in 2017, $1 in $7 healthcare dollars was spent treating diabetes and its effects[2]. The overall cost of treating diagnosed diabetes in America in 2017 was $327 billion dollars, up 26% from 2012[2]. Preventing the conversion to type 2 diabetes can result in significant cost savings for the individual as well. The average health care costs for Americans with diabetes is 2.3 times greater than for those that do not have diabetes[2].

Resources (budget):
St. Luke's Community Health Operational Budget contributes $30,000 annually

Expected Program Impact on Health Need:
Each Healthy Living Center program uses validated measures to assess program effectiveness, such as tracking weight, improvement in functioning, or improvement in quality of life. Additionally, the accessibility of these programs provides support for community members

looking to adopt healthier lifestyles. All Healthy Living Center programs include or encourage engaging in physical activity. The Department of Health and Human Services announced the DPP program has shown to produce cost savings and lower incidence of type 2 diabetes. The Y Healthy Living Center recently gained full recognition for program effectiveness through the Center for Disease Control and Prevention. This program is offered in the St. Luke's Employee Health Benefits package and is a resource for those who are going to have bariatric surgery.

Partnerships/Collaboration:

- Local Medical Community, such as St. Luke's, St. Alphonsus and Primary Health
- Local and National Insurance Providers, such as SelectHealth, PacificSource, and United Health Care

8. Program Name: Breastfeeding and Childhood Obesity

Community Needs Addressed:
Improve the prevention, detection, and treatment of obesity and diabetes

Target Population:
Pregnant and new-delivered women.

Description and Tactics (How):
Provide education and support to expectant women and their families regarding breastfeeding and the benefits for mothers and babies. After delivery, assist mothers with support and continue that support in the postpartum period, focusing on continuation of breastfeeding.

Resources (budget):
In-house lactation nurses, total 5 FTEs between St. Luke's Boise and Meridian; instruction for classes, .01 FTE.

Expected Program Impact on Health Need:
Evidence-based research shows that infants that are exclusively breastfed for six months and then up through one year have a reduced risk of childhood obesity. Support throughout the breastfeeding period increases mothers' success rates and feelings of positive impact for their babies and themselves.

FY 2020 Goals:

1. Hold weekly breastfeeding support groups in Boise and Meridian; target 700 mothers
2. Provide lactation support on Mother/Baby floors in Boise and Meridian; target 3,000 mothers
3. Hold monthly breastfeeding classes in Boise and Meridian; target 200 mothers prenatally

Partnerships/Collaboration:
Healthcare providers for both mothers and babies
Most of the payers that now provide breast pumps for lactating mothers
WIC – provide support in their clinics and with breast pumps for their clients
St. Luke's Healthy Moms, Healthy Babies (program for St. Luke's pregnant employees)

Comments:
The program demonstrates a real continuum of care from the OB office through delivery and the first year of a child's life.

9. Program Name: FitOne

Community Needs Addressed:
Improve the prevention of obesity and diabetes

Target Population:
Men, women and children

Description and Tactics (How):
FitOne 5K, 10K and Half Marathon Run/Walk and a two-day **FitOne Healthy Living Expo** that offers nearly 75 vendor/partner booths that provide educational information relative to health and fitness (e.g. nutrition, exercise, physical therapy, etc.).

St. Luke's Fit for the Road Reunion – Free, invitation-only walk for patients who have undergone or may be continuing treatment through St. Luke's Heart, Joint Replacement, St. Luke's Bariatric Clinics and/or MSTI. This event emphasizes the importance of physical activity and healthy nutrition no matter where you are on your back-to-health, recovery or health journey.

FitOne ongoing school programing – educational activities designed to engage and educate kids about healthy habits at an early age. Through fun, active engagement, children learn about nutrition, fitness and healthy lifestyles in a kid-friendly way.

FitOne Family Field Day- A partnership with the Famous Idaho potato bowl to bring activities for kids and families to the Potato Bowl pre-game. The goal of these initiatives is to provide an opportunity for families to be active together.

The objective of all FitOne programs and events is to engage members of our communities in the discussion of health and provide specific opportunities to learn and take steps to engaging in a healthier lifestyle – ultimately building healthier communities.

Resources (budget):
Budget includes:

- Four FTEs (director, two senior coordinators and one coordinator position)
- Event operational costs (marketing, equipment, supplies, promotional materials, etc.)

Expected Program Impact on Health Need:
FitOne programs and events directly touched over 15,000 people across our communities in 2019. The two-day FitOne Healthy Living Expo welcomed just over 12,000 attendees. The 2019 FitOne 5K/10K/Half Marathon run/walk event welcomed nearly 13,000 participants and the participation demographic in the run/walk is 65% female and 35% male.

FY 2020 Goals:

1. Enhance participant experience at all FitOne and ancillary events:
    a. Measured by survey and consumer feedback.
2. Grow collaboration with city agencies, key community partners, and volunteers:
    a. Measured in additional sponsorship participation and additional agency partners from previous years.
3. Foster a sense of community pride, shared interest, and inclusion of FitOne as a key St. Luke's initiative.
4. Improve youth fitness and engagement program:
    a. Participate in one additional youth fitness and activity program (examples such as Let's Move Just for Kids, JA in a day and Famous Idaho Potato Bowl FitOne Field Day, CATCH etc).

Partnerships/Collaboration:

St. Luke's: Marketing/Communications; Heart; MSTI; Healthy U; Sports Medicine; Dietitians; Children's; Bariatric and Orthopedics

Community: FitOne Sponsors – KTVB, Townsquare Media, Idaho Press, Albertsons, SelectHealth, KeyBank, Idaho Power, Axiom Fitness, Franz Bakery, RC Willey, Shu's Running Company, Optum, Treasure Valley Ford Stores, Blue Cross of Idaho, MWI Animal Health, Chobani, Boise Towne Square, Norco, Subway, Delta Dental, Willamette Dental and Event Rent.

Comments:

FitOne makes an annual donation to the St. Luke's Children's CHOICE fund. The funds support community programs and initiatives determined by the St. Luke's Childhood Obesity Initiative Council for Excellence (CHOICE); all working to improve physical activity, nutrition, resilience building and education for children.

Program Group 2: Improve Mental Health and Reduce Suicide

Improving mental health and reducing suicide rank among our community's most significant health needs. Idaho has one of the highest percentages (21.6%) of any mental illness (AMI) in the nation, shortages of mental health professionals in all counties across the state, and suicide rates that are consistently higher than the national average. [11] Although the terms are often used interchangeably, poor mental health and mental illness are not the same things. Mental health includes our emotional, psychological, and social well-being. It affects how we think, feel, and act. It also helps determine how we handle stress, relate to others, and make healthy choices. A person can experience poor mental health and not be diagnosed with a mental illness. We will address the need of improving mental health, which is inclusive of times when a person is experiencing a mental illness.

Mental illnesses are among the most common health conditions in the United States.

- More than 50% of Americans will be diagnosed with a mental illness or disorder at some point in their lifetime.
- One in five will experience a mental illness in a given year.
- One in five children, either currently or at some point during their life, have had a seriously debilitating mental illness.
- One in twenty-five Americans lives with a serious mental illness, such as schizophrenia, bipolar disorder, or major depression.[12]

Impact on Community

Mental and physical health are equally important components of overall health. Mental health is important at every stage of life, from childhood and adolescence through adulthood. Mental illness, especially depression, increases the risk for many types of physical health problems, particularly long-lasting conditions like stroke, type 2 diabetes, and heart disease.

How to Address the Need

Mental illness often strikes early in life. Young adults aged 18-25 years have the highest prevalence of mental illness. Symptoms for approximately 50 percent of lifetime cases appear by age 14 and 75 percent by age 24. Not only have one in five children struggled with a serious mental illness, suicide is the third leading cause of death for young adults.[13]

Fortunately, there are programs proven to be effective in lowering suicide rates and improving mental health. [14] The majority of adults who live with a mental health problem do not get corresponding treatment.[15] Stigma surrounding the receipt of mental health care is among the

[11] Mental Health, United States, 2009 - 2016 Reports, SAMHSA, www.samhsa.gov
[12] https://www.cdc.gov/mentalhealth/learn/index.htm
[13] https://www.nimh.nih.gov/health/statistics/mental-illness.shtml
[14]https://www.samhsa.gov/suicide-prevention/samhsas-efforts
[15]Substance Abuse and Mental Health Services Administration, Behavioral Health Report, United States, 2012 pages 29 - 30

many barriers that discourage people from seeking treatment.[16] Increasing physical activity and reducing obesity are also known to improve mental health.[17]

Our aim is to work with our community to reduce the stigma around seeking mental health treatment, to improve access to mental health services, increase physical activity, and reduce obesity especially for our most affected populations**.** It is also critical that we focus on children and youth, especially those in low income families, who often face difficulty accessing mental health treatment. In addition, we will work to increase access to mental health providers for all ages.

Affected Populations

Data shows that people with lower incomes are about three and a half times more likely to have depressive disorders.[18] Suicide is a complex human behavior, with no single determining cause. The following groups have demonstrated a higher risk for suicide or suicide attempts than the general population: [19]

- American Indians and Alaska Natives
- People bereaved by suicide
- People in justice and child welfare settings
- People who intentionally hurt themselves (non-suicidal self-injury)
- People who have previously attempted suicide
- People with medical conditions
- People with mental and/or substance use disorders
- People who are lesbian, gay, bisexual, or transgender
- Members of the military and veterans
- Men in midlife and older men

[16] Idaho Suicide Prevention Plan: An Action Guide, 2011, Page 9

[17] http://www.cdc.gov/healthyplaces/healthtopics/physactivity.htm, http://www.cdc.gov/obesity/adult/causes.html

[18] Idaho 2011 - 2016 Behavioral Risk Factor Surveillance System

[19] https://www.samhsa.gov/suicide-prevention/at-risk-populations

10. Program Name: Investment in Programs Supporting the Prevention, Detection, and Management of Mental Illness and Reduce Suicide through St. Luke's CHIF Fund

Community Need Addressed:
Improve the prevention, detection and management of mental illness and reduce suicide

Target Population:
All

Description and Tactics (How):
Through St. Luke's Community Health Improvement Fund (CHIF), St Luke's provides financial and in-kind support to community-based non-profits facilitating prevention, detection and management of mental illness and reduce suicide. St. Luke's provides funding to nonprofit organizations through a competitive grant process. All of the organizations awarded grants are required to submit an Activation Report at the end of the program year, documenting the success of their program by number of participants and outcomes.

Resources (budget):
Funds for community-based programs are provided through the St. Luke's Community Health Improvement Fund (CHIF). The awarded amount of funding for these programs across the Treasure Valley, Elmore and McCall in FY20 is expected to be approximately $600,000. It is expected this level of funding awarded will be consistent in FY21 and FY22.

Expected Program Impact on Health Need:
In order to receive a St. Luke's grant, organizations must demonstrate program success in addressing one or more of the CHNA significant needs. Additionally, each organization receiving St. Luke's funding must report qualitative and quantitative outcomes in the form of activation reports. The measurements include participation and completion rates, demonstrated behavior changes and improvements in health knowledge and status. These activation reports will be analyzed to assist in determining future investments.

Partnerships/Collaboration:
Through the Community Health Improvement Fund, over 10 organizations are partnering with St. Luke's toward shared goals of prevention, detection and management of mental illness and reduce suicide. Organizations include Ada County Paramedics, the Children's Home Society, the Women and Children's Alliance, Terry Reilly Health Services, Central District Health and the Idaho Children's Trust Fund.

11. Program Name: Psychiatry Residency Program Expansion

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and reduce suicide – increasing access

Target Population:
All persons with or at risk for mental health conditions across the age spectrum.

Description and Tactics (How):
The expansion of the current 2-year Psychiatry Residency program to a 4-year program has been approved by the State of Idaho and is scheduled to begin in July 2021. Studies have shown that providers have a higher likelihood of working in the community that they trained in.

Resources (budget):
2.9 FTE funded by St Luke's for the residency

Expected Program Impact on Health Need:
Successful recruitment of psychiatrists, and ability to use such providers to maximize their effectiveness, will greatly improve our ability to provide access to mental health services within our respective communities, and play a significant role in better positioning St. Luke's to be successful in value-based care.

FY 2020-2022 Goals:
The initial goal would be to launch the 4-year residency program by July 2021 with 4 residents per class; graduating the first cohort of residents in 2024. In 2024 the class will grow to 6 residents per class.

Partnerships/Collaboration:
University of Washington, other programs as identified.

Comments:
The University of Washington Psychiatry Residency Program is a four-year residency program that offers an Advanced Clinician Psychiatry Track for residents to spend their third and fourth years in Boise. The Idaho Advanced Clinician Track started in 2007-2008 and is its own separate residency program with its own curriculum and separate match number. The program emphasizes training psychiatrists in a variety of medical and community settings.

The program has a capacity for 11 residents. The resident group is extremely small, accepting two or three residents per year. However, there are plans to add four more seats within the next five years.

The program has successfully retained psychiatrists who practice in Idaho after completing their residency. Of the eight psychiatrists who completed the fourth year of the program, four have remained in Idaho.

12. Program Name: REACH Training Program-Delivering Evidence Based Behavioral Health Care in Primary Care

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and reduce suicide – in Primary Care clinics.

Target Population:
All persons with or at risk for mental health conditions across the age spectrum.

Description and Tactics (How):
REACH is an established and evidence based behavioral health training program for primary care providers to work with patients and their families struggling with behavioral health disorders.

At St. Luke's, approximately 80% of all patients with mental health diagnosis are treated by Primary Care. Although Primary Care is treating most of our patients with mental health conditions, we do not have any education and training available to our primary care providers on the treatment of mental health conditions within primary care. Undiagnosed behavioral disorders cost health care systems in at least four ways: increased ambulatory medical costs, increased ER visits and hospitalizations, overuse of psychiatric medications, and increased use of specialty mental health systems of care.

The Behavioral Health and Primary Care Service Lines recommend establishing a REACH training program to make this important level of training available to our Primary Care providers. The Resource for Advancing Children's Health (REACH) Institute provides and evidence-based training platform for primary care providers to work with patients and their families struggling with behavioral health disorders. Originally designed to train pediatric providers, REACH training is designed for both pediatric and adult populations.
The REACH program is a six-month training program for up to 25 primary care providers per training program. The course begins with a three-day intensive and interactive workshop, followed by six months of case presentation delivered every other week. Course participants are divided into two groups and present de-identified patient cases to the group which is facilitated by REACH faculty. The training programs are taught by nationally renowned experts in the field of adult and child and adolescent psychiatry.

Resources (budget):
$65,000 per training cohort (or $2,600 per primary care provider)

Expected Program Impact on Health Need:
After REACH training, primary care providers can deliver evidence based BH treatments that will reduce system costs. Demonstrated outcomes from REACH programs as below:

- *Cost-effective*– Federally-funded research demonstrates that after completing REACH training, primary care - delivered BH services reduce costs by $120/patient/year

- *Substantial ROI for REACH training* – With typical caseloads (e.g., 50 pediatric patients w/ADHD) yearly costs saved amount to $6000 per prescriber
- *Preferred* –greater satisfaction: families & providers prefer and are more satisfied with BH services delivered by REACH- and similarly trained primary care providers
- *Improved staff morale* – reduced provider frustration due to unavailable specialty BH services, or families unwilling/unable to follow thru with specialty BH referrals
- *Potential Benefit:* Reduce costs, improve staff morale, and maximize the benefit with your scarce psychiatry specialty resources – REACH-trained providers will learn these skills, and support referring out only more complex cases.

FY 2020-2022 Goals:

- Provide REACH training to first cohort of 25 primary care providers in 2020
- Establish ongoing cadence of REACH training cohorts
- Expand the REACH training to our community providers

Partnerships/Collaboration:

The scope is internal to St Luke's providers currently with the desire to expand this training opportunity to our community providers.

Comments:

Evidence continues to mount that accountable care organizations and other health care organizations can better control costs and increase quality of care by integrating best practices into their services. Undiagnosed behavioral disorders cost primary care systems in at least four ways: increased ambulatory medical costs, increased ER visits and hospitalizations, overuse of psychiatric medications, and increased use of specialty mental health systems of care. After REACH trainings primary care providers will be able to better deliver evidence-based behavioral treatments that will reduce system costs. When delivered by primary care providers, evidence-based treatments for behavioral health problems are highly effective, feasible, credible, and teachable.

In May of 2014, St. Luke's was able to obtain grant funds to provide REACH training to 75 primary care providers, both physicians and midlevel's. Primary care providers that participated in the training reported significant positive impacts to their practice. Between the multiple cohorts, 84-100% of participants reported "increase in confidence" and "change in practice" after completing REACH training.

13. Program Name: Western Idaho Community Crisis Center (Region 3 Behavioral Health Community Crisis Center)

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and substance misuse, and reduce suicide

Target Population:
Adult 18 years and older

Description and Tactics (How):
Community crisis centers will be developed and operated, as State of Idaho funding is appropriated and community resources leveraged, to provide the appropriate level of care to meet the needs of residents experiencing behavioral health crises. The centers shall be available on a voluntary basis to individuals. The centers will provide transitional de-escalation, stabilization and community referral services only, and the centers will not have inpatient or residential facilities. The centers will be operated 24 hours day, 7 days per week, 365 days a year to provide evaluation, intervention and referral for individuals experiencing a crisis due to a behavioral health condition.

Resources (budget):
Funding determination by Idaho Legislature FY 2019

Expected Program Impact on Health Need:
Improved mental health outcomes
Improved substance use outcomes
Improved access to care/care coordination
Decreased jail recidivism
Decreased ED utilization

Partnerships/Collaboration:
St. Luke's is joining several other community organizations and public entities in their expressed willingness to provide either in-kind services or financial support once the funding level is determined by the Legislature. In addition, the Western Idaho Community Crisis Center is establishing contracts with public and commercial health insurance companies for reimbursement for crisis center services.

14. Supportive Oncology at St. Luke's Mountain States Tumor Institute (MSTI)

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and reduce suicide
Improve access to affordable health care and affordable health insurance

Target Population:
At all five St. Luke's Mountain States Tumor Institute (MSTI) sites, we offer supportive oncology services to active oncology treatment patients. These services are interdisciplinary and tailored to each individual's needs. Our team includes social work, psychiatry, palliative care, patient financial advocacy, nutrition, chaplaincy, physical therapy, survivorship and integrative medicine.

Description and Tactics (How):
We detect mental illness and problems with coping by screening every patient with a cancer diagnosis for anxiety and depression. Patients are offered a full psychosocial assessment by social work and/or psychiatry. Management of symptoms via psychotherapy and/or medication management is offered to patients and provided on site. Direct psychiatry services are available in Boise and Meridian, with some St. Luke's MSTI patients traveling from Nampa, Fruitland, and Twin Falls. Indirect psychiatry consultation with providers is available for all St. Luke's MSTI patients. Direct psychotherapy services with licensed social workers are available at all five MSTI locations. If patients are expressing suicidal ideation or are at risk they can be assessed on the same day and referred for the appropriate level of care.

Our social workers and patient financial advocates attempt to help every patient with the financial burden of cancer care. We offer innovative solutions to help patients get to their appointments, interface with their insurance company and employers, and help get needed benefits in the form of medical insurance and disability whenever possible. For patients without medical insurance, we also try to help with financial care applications through St. Luke's and the county.

Our Palliative Care Team, consisting of an MD, an NP, a social worker, and two RNs, focuses on the physical and social-emotional health issue of patients who are burdened with complicated symptom profiles and/or difficult pain management profiles due either to the cancer diagnosis or treatment for cancer.

Resources (budget):
Staffing includes FTEs from these types of positions:

- Dietitians
- Physicians (Psychiatrist and Palliative Care MD)
- Social workers
- Physical therapist
- Integrative medicine practitioners (Acupuncturists and Massage Therapists)
- Midlevel providers
- Patient financial advocates

- Chaplains

Plus supplies, equipment, facility fees, scholarships for integrative medicine, patient assistance fund.

Expected Program Impact on Health Need:

Examples:
Patients screened with Distress Screen Tool
Percentage of patients receiving social work support
Percentage of patients receiving psychiatric care
Percentage of patients receiving Integrative Medicine services for anxiety relief

2020 GOALS:
implement Patient Reported Outcome measures at home and in clinic to improve psychosocial care
Expand and enhance palliative care services
Prepare to implement Suicide Screening in alignment with System goals as they develop

Partnerships/Collaboration:
St. Luke's Psychiatric Wellness
Idaho Suicide hotline
St Luke's inpatient social work
St Luke's Behavioral Health social workers and psychiatrists
St Luke's inpatient Palliative Care team
Community referrals for specific needs (specific forms of psychotherapy, higher level of care)

15. Program Name: Supportive Oncology at St. Luke's Mountain States Tumor Institute (MSTI)

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and reduce suicide
Improve access to affordable health care and affordable health insurance

Target Population:
At all five St. Luke's Mountain States Tumor Institute (MSTI) sites, we offer supportive oncology services to active oncology treatment patients. These services are interdisciplinary and tailored to each individual's needs. Our team includes social work, psychiatry, palliative care, patient financial advocacy, nutrition, chaplaincy, physical therapy, survivorship and integrative medicine.

Description and Tactics (How):
We detect mental illness and problems with coping by screening every active radiation and chemotherapy patient for anxiety and depression. Patients are offered a full psychosocial assessment by social work or psychiatry. Management of symptoms with either psychotherapy or medication management is offered to patients and provided on site. Direct psychiatry services are available in Boise and Meridian, with some St. Luke's MSTI patients traveling from Nampa, Fruitland, and Twin Falls. Indirect consultation with providers is available for all St. Luke's MSTI patients. If patients are expressing suicidal ideation or are at risk they can be assessed on the same day and referred for the appropriate level of care.

Our Social Work Department and patient financial advocates attempt to help every patient with the financial burden of cancer care. We offer innovative solutions to help patients get to their appointments, interface with their insurance company and employers, and help get needed benefits in the form of medical insurance and disability whenever possible. For patients without medical insurance, we also try to help with financial care applications through St. Luke's.

Resources (budget):
Staffing includes FTEs from these types of positions:

- Dietitian
- Physician (Psychiatrist)
- Social worker
- Physical therapist
- Integrative medicine practitioners
- Midlevel providers
- Patient financial advocates
- Chaplain

Plus supplies, equipment, facility fees, scholarships for integrative medicine, patient assistance fund.

Expected Program Impact on Health Need:

1. Patients screened with PHQ4
2. Percentage of patients receiving social work support
3. Percentage of patients receiving psychiatric care

2020 GOALS:

Explore possibility of telehealth services to Nampa and Fruitland
Provide surgical oncology with a dedicated social worker
Increase palliative care services

Partnerships/Collaboration:

St. Luke's Psychiatric Wellness
Community referrals for specific needs (specific forms of psychotherapy, higher level of care)

16. Program Name: Children's Counseling Community Support Collaborative

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and reduce suicide
Improve access to affordable health care and affordable health insurance

Target Population:
Treasure Valley Youth

Description and Tactics (How):
The Community Support Program (CSP)
The Community Support Project has been the central program at the Children's Home Society and Warm Springs Counseling Center for 45 years. Their caring, professional staff offers first-rate emotional, behavioral, and mental health care, and uses a variety of progressive, therapeutic approaches to recovery. Early identification and the right interventions help children develop emotionally, socially and educationally.

The Children's Home Society is the only counseling center in Southwestern Idaho specializing in specifically helping children develop skills to deal with a variety of disorders such as; Adjustments Disorders, Anxiety, Attention Deficit/Hyperactivity, Autism Spectrum, Behavior (anger, aggression, defiance), Bipolar, Depression, Sleep & Eating, and foster care placement.

Mission: Provide superior emotional and behavioral healthcare to children and families regardless of their ability to pay. This mission is accomplished by funding and operating the Warm Springs Counseling Center.

Vision: The vision of the Children's Home Society is to improve the lives and wellbeing of children and to be recognized as a champion for children in the communities we serve. Specialized services include Therapy (expressive, art, play, sand tray, pet-assisted, group), Psychological Testing and Assessment, Medication Management and Family Counseling. No child is turned away do to the inability to pay for mental health services.
By providing mental, emotional, and behavioral health care services to more than 34,000 children and family members in the past year, their work helps their clients develop coping skills, healthy attitudes and positive experiences necessary to succeed in educational settings and lead happy, vigorous, and productive lives.

Children's Home Society (CHS) specializes in providing mental health services in southwestern Idaho helping children develop skills to deal with a variety of disorders such as: Adjustments Disorders, Anxiety, Attention Deficit/Hyperactivity, Autism Spectrum, Behavior (anger, aggression, defiance), Bipolar, Depression, Sleep & Eating, and foster care placement. CHS is regularly invited to participate in community action and education events. CHS is part of a collaborative network of nonprofit agencies who serve children in the Treasure Valley. Their strategic partnerships are strong and effective, and they assist in outreach to underserved populations. Through referrals and collaboration with groups such as the Boys & Girls Clubs,

Casey Family Programs, FACES & CARES, the Woman's and Children's Alliance, Saint Luke's, schools and pediatricians we have a great capacity to find and give assistance to the children.

Examples of the ways in which Children's Home Society of Idaho works in partnership with the WCA include:

- o Referral of domestic violence calls to WCA. WCA provides immediate intervention and counseling then often refers clients back to Warm Springs Counseling Center for long-term care.
- o Shared trainings for counselors at both agencies through the Warm Springs Training Institute (WSTI)
- o Attending and helping to provide a series of workshops in collaborations with the WCA and Idaho Office of Refugees to provide multicultural training and increase cultural competence.
- o Interagency clinical meetings for planning and resource sharing.
- o Working in tandem in local schools and community centers.

Resources (budget):

Community Health Budget supports $30,000 total annually for FY20, FY 21 and FY22.

Expected Program Impact on Health Need:

- **Reach:** Multiple counseling sessions for 200 children (free), 208 children (subsidized)
- **Need:** Over 100 children are seen daily.

2020 Goals

Goal 1: Continue to provide on-going Community Support Program mental health services for Children with expanded additional services and more options for treatment such as:

- o Mindfulness workshops for children and adolescents
- o Parent education and workshops
- o Play Therapy programs and certification

Goal 2: Expand on the new School-based Services Initiative.

Goal 3: Initiate new Community-based Services at local centers.

Goal 4: Expand on the types of support services offered to families to enhance the healing process for children through implementation of:

- o Targeted Care Coordination Services, providing coordination for referrals, wrap around services, and Family and Person-Centered Planning.
- o Family First Program and extended services to support families struggling with children who might otherwise need an intensive residential treatment placement.

Partnerships/Collaboration:

Boys and Girls Clubs, Big Brothers Big Sisters, FACES Family Justice Center, Boise and West Ada School Districts, Health and Welfare, Giraffe Laugh Early Learning Center and the YMCA.

17. Program Name: SHIP – Community Health EMS

Community Needs Addressed:
Improve the prevention, detection, and management of mental illness and reduce suicide

Target Population:
Persons in the community who live in remote areas and have little to no access to health care or behavioral and mental health services.

Description and Tactics (How):
Community Health Emergency Medical Services (CHEMS) is an evolving, innovative healthcare delivery model wherein emergency medical services (EMS) personnel serve to extend the reach of primary care and preventive services outside of traditional clinical settings. Under this evolving model, CHEMS services are mainly provided free of charge. CHEMS providers in Idaho have an expanded provider role and work within their current scope of practice. Examples of these expanded roles may include:

- Acting as healthcare navigators for patients
- Transitional care for patients following discharge from a hospital stay
- Vaccinations
- Medication inventories
- Resource coordination
- Basic medical therapeutics

The Statewide Healthcare Innovation Plan (SHIP) includes the development and implementation of CHEMS programs in rural and underserved communities as part of the "virtual" Patient-Centered Medical Home. These programs will help expand primary care reach and capacity, become assets in the medical-health neighborhood, and improve access to healthcare services.

Resources (budget):
To be determined.

Expected Program Impact on Health Need:
Too early to tell.

FY 2020 Goals:*
- *Quality and Experience Measure:* Patient health-related quality of life
- *Utilization Measure:* Reduction in emergency department use
- *Cost Measure:* Expenditure savings related to a reduction in emergency department use
- *Quality Measure:* Patient connection to primary care provider
- *Quality and Safety Measure*: Medication inventory to identify and reduce medication discrepancies

**See Appendix A, below, for details about each measure.*

Partnerships/Collaboration:
This program is in partnership with Ada County Paramedics, the State of Idaho, Idaho State University, Boise State University, St. Luke's and multiple city- and county-based EMS services.

Comments:

Data Collection and Reporting Methods: EMS agency workgroup members were surveyed to provide feedback and perspective about data collection and reporting capacity. The workgroup discussed the survey results, general data collection questions, potential audience (i.e., who needs the information to guide decision-making about the value/impact of CHEMS), data format, and other considerations. Key results include:

- *EMS Agency Survey Information*: EMS agencies indicated that collecting 4-6 measures is feasible and they can collect the recommended measures in applications such as Excel and Access.
- *Data Collection and Analysis*: SHIP personnel received feedback from the SHIP data analytics contractor with regard to aggregating and analyzing CHEMS measures. The contractor can be a resource to support analysis of the recommended measures. If other more automated strategies are not available, the workgroup determined agency data could be collected and reported to SHIP or Idaho Department of Health and Welfare staff. This data could subsequently be sent to the data analytics team for analysis. The data analytics contractor suggested that an online survey instrument, such as Survey Monkey professional version, could also be considered.

Further discussions and decisions regarding data collection and reporting strategies will occur in future CHEMS Workgroup meetings.

Please see the SHIP CHEMS webpage to view workgroup materials and information:
http://www.ship.idaho.gov/WorkGroups/CommunityHealthEMS/tabid/3050/Default.aspx

Appendix A

IDAHO COMMUNITY HEALTH EMS (CHEMS)
MEASURES DESIGN WORKGROUP
Measures and Data Elements

MEASURE 1: Health-Related Quality of Life

Data Elements/Questions

Patients will answer the following questions at or around their last anticipated community paramedic (CP) visit:

1) Thinking back to *before* the start of your Community Paramedic visits, please rate your level of confidence in managing your own health.

Very low	Low	Moderate	High	Very high
1	2	3	4	5

2) Thinking about how you feel *today*, please rate your level of confidence in managing your own health.

Very low	Low	Moderate	High	Very high
1	2	3	4	5

3) How would you describe your overall health *before* the start of your Community Paramedic visits?

Very poor	Poor	Moderate	Good	Excellent
1	2	3	4	5

4) How would you describe your overall health *today*?

Very poor	Poor	Moderate	Good	Excellent
1	2	3	4	5

5) Thinking back to *before* the start of your Community Paramedic visits, how much did your health negatively impact your daily activities?

Not at all	A little bit	Somewhat	Quite a bit	Very much
1	2	3	4	5

6) How much does your health negatively impact your daily activities *today*?

Not at all	A little bit	Somewhat	Quite a bit	Very much
1	2	3	4	5

Notes/Considerations

- Given workgroup discussions about balancing simplicity and valid measurement methods, the retrospective self-report approach is recommended.
- This measure can be administered by the Community Paramedic (CP) at the last anticipated visit, or via a follow-up confidential phone survey conducted by someone perceived as neutral to the patient. If the former, the CP can provide the survey (electronically or hard copy), and give the patient privacy to complete it confidentially. Completion during a visit would likely maximize the response rate.
- The measure calculation would involve comparing before and after program average scores.

MEASURE 2: Reduction in Emergency Department (ED) Visits

Data Elements/Questions

For insured patients, community paramedics will request claims data from the patient's insurance company regarding the number of patient ED visits, and, for uninsured patients, community paramedics will ask patients to report the *number of ED visits*:

1) Six months prior to starting community paramedic visits, and
2) During their participation in the community paramedic program.

Notes/Considerations

- Using claims data as the baseline is a recommended best practice strategy for this metric. If the CHEMS agency is unable to acquire claims data, use patient self-reported data and contact the CHEMS Workgroup for follow-up.
- ED visit is defined as any visit to an ED, regardless of the mode of transport to the ED and whether or not the patient was admitted to the hospital.
- The number of ED visits prior to CP involvement can be *proportionally compared* to the number during CP involvement. While longer-term follow-up may be ideal, this is a simple way to begin quantifying differences in ED visits before and during CP program involvement.
- For long-term CHEMS patients, consider capturing ED visit frequency on various schedules (e.g., 30 days, 60 days, 6 months, etc.). In doing this, keep in mind convenience for the practitioner (to facilitate good data collection practices) and meaningful time periods that also support good comparison with short-term patients.
- In the future, it may be advisable to link this measure to hospital or payer records.
- In the future, perhaps track other types of unplanned, "emergency-type" visits (e.g., urgent care or immediate visits to the primary care clinic).

MEASURE 3: Expenditure Savings

Data Elements/Questions

The calculations used in Measure 2 can be linked to an accepted national average ED visit expenditure to demonstrate an initial estimate of financial savings.

Notes/Considerations

1) It is recommended the Medicaid national average expenditure figure be used.
2) It is acknowledged that these calculations will significantly underestimate actual costs but will provide a starting place for capturing this aspect of CHEMS impact.

3) Programming this function into the data reporting tool will automate the calculation based on Measure 2.

MEASURE 4: Patient Connection with Primary Care Provider (PCP)

Data Elements/Questions

Community paramedics will ask patients at the beginning of their work together whether or not they have an established relationship with a primary care provider (PCP). If not, the CP will ask why (e.g., due to not knowing who is available, insurance issues, none available in the community, etc.). For those not connected, the CP will follow up with the patient throughout the CP program to facilitate a PCP connection and track the outcome at the end of the CP program. For "no" PCP, the CP will capture cases where no PCP is available in the area or if the patient connected with another type of provider or clinic.

Notes/Considerations

- This measure is based on the assumptions that:
    a. Many patients may not be connected to PCPs prior to their participation in the CP program, and
    b. PCP connection is a best practice in improving patient health outcomes (i.e., a foundation of the SHIP).
- "Established relationship" may mean having a currently practicing PCP identified and having visited the PCP in the last year.
- A new PCP "connection" may be defined as the CP facilitating selection of an available PCP (e.g., one who accepts the patient's insurance, if any), making a first appointment, and the patient attending that first appointment.

MEASURE 5: Reduction in Medication Discrepancies

Data Elements/Questions

CPs will conduct a medication inventory at each visit with the patient, noting the number of "issues" or discrepancies at each visit. Issues and discrepancies will also be communicated back to PCPs.

Notes/Considerations

1) Medication discrepancies or "issues" will need to be very carefully defined to ensure alignment across all CPs.
2) This measure is based on the assumptions that medication discrepancies are common and have a significant impact on patient health.

18. Program Name: Adverse Childhood Experiences (ACEs) and Resiliency Clinical Learning Collaborative

Community Needs Addressed:
Improve the prevention, detection, and management of ACEs and build resiliency within families

Target Population:
Parents of children ages 2 months to 5 years old in Idaho.

Description and Tactics (How):
Provide education to providers and families on adverse childhood experiences and resiliency utilizing the learning collaborative model for quality improvement within the primary care setting. A conference, webinars, site visits, continual coaching, data collection and feedback, and Plan-Do-Study-Acts will be some of the interventions utilized.

Resources (budget):
St. Luke's Children's Received $18,000 from Idaho's Maternal and Child Health (MCH) Program to implement these strategies from July 2018-July 2019 and is providing staff resources to provide collaborative management and facilitation.

Expected Program Impact on Health Need:
Research shows that Adverse Childhood Experiences effect long-term health outcomes. St. Luke's and Idaho's MCH program are implementing a patient-centered approach to improve ACEs and resiliency screening and increasing referrals for families that have experienced 4 or more ACES.

2019-2020 Goals:
1. Increase ACES screening rates to 50% or greater
2. Increase referral rates to 90% or greater for those with an ACES score of 4 or more
3. Identify 10 or more champions within Idaho

Partnerships/Collaboration:
A planning team was created to help develop aims, measures, goals, and all outcomes for the project. Team members came from a variety of professional backgrounds within health care. Additionally, partnerships with referral organizations to assist primary care teams with identifying resources for families.

Comments:
The coalition is currently in its first year and there are over 50 providers throughout Idaho in the project.

19. Program Name: The Idaho Resilience Project Adverse Childhood Experiences (ACEs) Collaborative

Community Needs Addressed: Improve awareness, education and prevention of adverse childhood experiences with a particular focus on the improvement of resiliency-focused strategies and appropriate community supports.

Target Population: Service agencies, providers, municipal and state leaders, faith-based leaders, school districts and community members.

Description and Tactics (How): Collaboratively provide education and resources on adverse childhood experiences and resiliency-focused strategies to build healthy and resilient communities.

Resources (budget):
St. Luke's has committed $10,000 to support the collaborative network

Expected Program Impact on Health Need: The Idaho Resilience Project represents a diverse group of cross-sector partners committed to shaping and creating an environment in Idaho that allows individuals to thrive and be resilient in the face of adversity. Understanding that trauma happens at the individual, family, and community level, the collaborative is working to improve and create shared understanding about adverse childhood experiences and resilience building through:

1. Awareness and education
2. Prevention and resiliency-focused strategies
3. Healing and coping strategies
4. Community support

Partnerships/Collaboration:
St. Luke's is one of 80 cross-sector organizations participating in the collaborative.

FY 2020 Goals:
Collaborative is formed with cross-sector partners engaged in resilience building and trauma-informed strategies

20. Program Name: Western Idaho Community Health Collaborative

Community Needs Addressed:
Improve the prevention, detection, and management of obesity and diabetes
Improve mental health and reduce suicide
Reduce Drug Misuse

Target Population:
Individuals in public health districts 3 and 4, serving Ada, Adams, Boise, Canyon, Elmore, Gem, Owyhee, Payette, Valley and Washington Counties.

Description and Tactics (How):
St. Luke's is both a member of the Funding Committee and the Collaborative Committee of the Western Idaho Community Health Collaborative.

As a community of stakeholders, the Western Idaho Community Health Collaborative (WICHC) aims to transform the health of our community by collaborating, prioritizing, and collectively supporting the community health needs and healthcare transformation efforts that will have the greatest impact on improving health outcomes and lowering the costs of healthcare for the ten-county region that includes: Ada, Adams, Boise, Canyon, Elmore, Gem, Owyhee, Payette, Valley, and Washington Counties. The work of the collaborative is to serve all those who live, work, learn or play in the ten-county region, focusing on all ages of residents in our urban and rural settings.

The key functions of the Collaborative are:

- Serve as a convener of both urban and rural regional partners who are invested in the transformation of healthcare and community health, aligning functions to navigate the intersection
- In partnership with the Healthcare Transformation Council of Idaho (HTCI), agree to a common vernacular and promote broad understanding of population health and community health
- Identify policy, system, and environmental barriers that are negatively impacting community vitality, health outcomes and driving up the cost of healthcare
- Collect, analyze, and consolidate data that helps to identify the greatest drivers of poor clinical quality and community health outcomes
- Collaborate and align efforts amidst regional partners to support healthcare transformation for medical home health neighborhood partnerships
- Coordinate efforts and funding amongst partner organizations to establish a community-wide health improvement plan that looks at both the rural and urban portions of our 10-county region

- Be a trusted source of information and a credible voice for the strategic improvement of community health and a regional advisor to practices in their population health transformation efforts
- Establish a framework for evaluating community health drivers that can help to prioritize investment strategies
- Generate local, regional, and national support for initiatives to transform the health of the community
- Adopt a funding model to coordinate community investments and create scaled transformation for prioritized healthcare delivery and community health drivers
- Develop strategic initiatives, policy statements, and transformative efforts that meet local needs and positively influence or contribute to other health improvement strategies such as those driven by HTCI, the Idaho Department of Health and Welfare, Idaho Medicaid, Legislature and others

Resources (budget): $10,000

Expected Program Impact on Health Need:
The Western Idaho Community Health Collaborative will identify key health priority areas, and associated metrics in Year 1. The overall mission of the Collaborative however, defines the purpose of the group to make an impact on health outcomes and healthcare costs in our area.

2020 Goals:
Specific project goals are to be determined by the Collaborative in 2020

Partnerships/Collaboration:
The membership composition will consist of representatives from the following stakeholder groups. No more than 20 members:

- One representative from Public Health District 3
- One representative from Public Health District 4
- 2 primary care clinicians - one from each district
- 1 representing nursing professionals
- 2 hospital system representatives (includes St. Luke's)
- 1 independent rural provider
- 2 payer representative members from the Idaho Association of Health Plans
- 1 behavioral health representative
- 1 consumer advocate
- Up to 4 representatives from entities focused on key social determinants of health including but not limited to:
    - Housing Nutrition
    - Transportation

    - Schools
    - Oral health
- 2 representatives from community business or non-profits, one from each region
- Up to 2 At-Large members
- 1 representative from the funders of WICHC (not represented elsewhere)

Comments:
The collaborative is currently in its first year and there are approximately 25 key stakeholders involved developing the structure and first work for the group.

21. Program Name: Idaho Association for the Education of Young Children (IAEYC) Preschool Learning Collaboratives

Community Needs Addressed:
Improve mental health and reduce suicide

Target Population:
Children ages 4-5

Description and Tactics (How):
The Idaho Association for the Education of Young Children has created a toolkit for local communities and organizations to create collaboratives to build their own quality preschool programs for children ages 4-5 in their area. Idaho does not support preschool as part of the public-school system, so it is up to local organizations to provide this early educational opportunity to prepare Idaho's children for early academic success. IAEYC provides additional technical assistance and grant dollars to local collaboratives to plan and implement their quality preschool programs.

St. Luke's will partner with local collaboratives in Canyon County, including Greenhurst Elementary by providing funding, parent education, and other in-kind support (space, promotion, etc.) as requested and appropriate.

Resources (budget):
Community Health budget will provide $5,000 for the Canyon County Collaborative.

Expected Program Impact on Health Need:
Academic success is a key social influencer of health. Kindergarten readiness is benchmark predictor of academic success. Therefore, the Ready! for Kindergarten program provides and avenue to support and teach skills to families of how to provide kindergarten readiness lessons in the home, to families who may not have access to other means of quality early education or kindergarten preparation programs.

2020 Goals:
Specific project goals for 2020 are to be determined by Greenhurst Elementary by March 2020

Partnerships/Collaboration:
Idaho Association for the Education of Young Children
Local IAEYC preschool collaboratives

22. Program Name: Older Adult Resilience Programming

Community Needs Addressed:
Improve mental health and reduce suicide.

Target Population:
Older adults

Description and Tactics (How):
St. Luke's will engage with key community partners in FY 20 who provide services for older adult resilience-building. These partners include:

- Boise State University Center for the Study on Aging
- JANNUS
- Idaho Department of Health and Welfare – Healthy and Safe Communities Program
- Idaho Commission on Aging
- And others

St. Luke's will identify an older adult resilience programming strategy and activities in FY 20, implement appropriate programming by FY 21, and complete program evaluation, adjustments, and scaling as appropriate by FY 22.

Resources (budget): $10,000
Staffing – approximately 45 SLHS staff participate in the Pain Affinity Council

Expected Program Impact on Health Need:
Older adults are one of the most vulnerable populations in our communities. They are at risk of social isolation, food insecurity, mental health issues, and high health care costs. It is vital for St. Luke's, as a health system, to support older adult health in the community and in their homes in order to improve their quality of life and reduce overall health care costs.

FY 2020 GOALS:
Goals to be determined when strategies and activities outlined by end of FY 20.

Partnerships/Collaboration:
Boise State University Center for the Study on Aging
JANNUS
Idaho Department of Health and Welfare – Healthy and Safe Communities Program
Idaho Commission on Aging

Program Group 3: Reduce Drug Misuse

Reducing drug misuse ranks among our community's most significant health needs. Our community representatives provided drug misuse with one of their highest scores. The rate of deaths due to drug misuse has been climbing in our community and across the nation. An in-depth analysis of 2016 U.S. drug overdose data shows that America's overdose epidemic is spreading geographically and increasing across demographic groups. Drug overdoses killed 63,632 Americans in 2016. Nearly two-thirds of these deaths (66%) involved a prescription or illicit opioid. [20]

Impact on Community

Reducing drug misuse can have a positive impact on society on multiple levels. Directly or indirectly, every community is affected by drug misuse and addiction, as is every family. This includes health care expenditures, lost earnings, and costs associated with crime and accidents. This is an enormous burden that affects all of society - those who abuse these substances, and those who don't. 50% to 80% of all child abuse and neglect cases substantiated by child protective services involve some degree of substance abuse by the child's parents.[21]

In 2015, over 27 million people in the United States reported current use of illicit drugs or misuse of prescription drugs, and over 66 million people (nearly a quarter of the adult and adolescent population) reported binge drinking in the past month. Alcohol and drug misuse and related disorders are major public health challenges that are taking an enormous toll on individuals, families, and society. Neighborhoods and communities as a whole are also suffering as a result of alcohol- and drug-related crime and violence, abuse and neglect of children, and the increased costs of health care associated with substance misuse. It is estimated that the yearly economic impact of substance misuse is $249 billion for alcohol misuse and $193 billion for illicit drug use.[22]

Drug addiction is a brain disorder. Not everyone who uses drugs will become addicted, but for some, drug use can change how certain brain circuits work. These changes make it more difficult for someone to stop taking the drug even when it's having negative effects on their life and they want to quit. [23]

How to Address the Need

We can address drug misuse through both prevention and treatment. Health care practitioners, communities, workplaces, patients, and families all can contribute to preventing drug abuse. The Substance Abuse and Mental Health Services Administration's (SAMHSA) National Prevention Week Toolkit contains many valuable ideas.

Treatment can incorporate several components, including withdrawal management (detoxification), counseling, and the use of FDA-approved addiction pharmacotherapies. Research has shown that a combined approach of medication, counseling, and recovery services works best. [24] In addition, recent studies reveal that individuals who engage in regular aerobic exercise are less likely to use and abuse illicit drugs. These studies have provided convincing evidence to support the

[20] https://www.cdc.gov/media/releases/2018/p0329-drug-overdose-deaths.html
[21] http://archives.drugabuse.gov/about/welcome/aboutdrugabuse/magnitude/
[22] https://addiction.surgeongeneral.gov/executive-summary
[23] https://www.drugabuse.gov/related-topics/health-consequences-drug-misuse
[24] https://www.samhsa.gov/prescription-drug-misuse-abuse/specific-populations

development of exercise-based interventions to reduce compulsive patterns of drug intake. [25] Organizations, such as the Phoenix Gym in Colorado, have shown they can help people addicted to drugs and alcohol recover. In 2017, Health and Human Services Secretary, Tom Price, praised the Phoenix Gym for its ability to help participants remain sober. [26]

Affected Populations

Data shows that males under the age of 34 and people with lower incomes are more likely to have substance abuse problems. [27] Prescription drug misuse is growing most rapidly among our youth/young adults, adults older than age 50, and our veterans.[28]

[25] https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3276339/
[26] https://www.denverpost.com/2017/08/02/trump-health-chief-tours-colorado-springs-gym/
[27] Idaho 2011 - 2016 Behavioral Risk Factor Surveillance System
[28] https://www.samhsa.gov/prescription-drug-misuse-abuse/specific-populations

23. Program Name: Investment in Programs Supporting Improvement of Access to Affordable Health Care and Affordable Health Insurance through St. Luke's CHIF Fund

Community Need Addressed:
Reduce Drug Misuse

Target Population:
All

Description and Tactics (How):
Through St. Luke's Community Health Improvement Fund (CHIF), a competitive grant process, St Luke's provides financial and in-kind support to community based non-profits reducing drug misuse. All of the organizations awarded grants are required to submit an Activation Report at the end of the program year, documenting the success of their program by number of participants and outcomes.

Resources (budget):
Funds for community-based programs are provided through the St. Luke's Community Health Improvement Fund (CHIF). The amount of funding for these programs in FY20 is approximately $220,000. It is expected this level of funding awarded will be consistent in FY21 and FY22.

Expected Program Impact on Health Need:
In order to receive a St. Luke's grant, organizations must demonstrate program success in addressing one or more of the CHNA significant needs. Additionally, each organization receiving St. Luke's funding must report qualitative and quantitative outcomes in the form of activation reports. The measurements include participation and completion rates, demonstrated behavior changes and improvements in health knowledge and status. These activation reports will be analyzed to assist in determining future investments.

Partnerships/Collaboration:
Through the Community Health Improvement Fund, 10 organizations are partnering with St. Luke's toward shared goals of increasing access to affordable health care and affordable health insurance, including FACES, Family Advocates, Ronald McDonald House, and the Mexican Consulate's Health Window.

24. Program Name: Tobacco/E-Cigarette Prevention Education

Community Needs Addressed:
Mental Health and Drug Abuse

Target Population:
Youth

Description and Tactics (How):
Risky behaviors often begin during childhood years. Statistics show that tobacco use increases the risk of alcohol and illicit drug use. St. Luke's Community Health will assess the education needs within school districts and help facilitate the implementation of tobacco/vape education programs in schools and local organizations serving youth.

Resources (budget):
St. Luke's staff time

Expected Program Impact on Health Need:
Increase education on health risks of tobacco/e-cigarettes.
Increase education on coping skills/resiliency.

Partnerships/Collaboration:
School districts
Local Colleges and Universities
Internal partners such as Respiratory Therapy and Cessation
External partners such as Project Filter and local Drug Coalition
United Way of Treasure Valley
Community organizations such as the library and rec centers

FY 2020 Goals:
- Pilot with one school district
- Develop a systemized plan

Person Responsible:
Dawn Callaham
Jean Mutchie

25. Program Name: St. Luke's Health System Pain Affinity Council

Community Needs Addressed:
Reduce drug misuse

Target Population:
All community members

Description and Tactics (How):
The St. Luke's Health System Pain Affinity Council is a multi-disciplinary team of several St. Luke's staff and leaders focused on pain management strategies both within our health system and in the community that support successful pain management and overall health, while decreasing risk for opioid misuse and addiction.

Resources (budget):
Staffing – approximately 45 SLHS staff participate in the Pain Affinity Council

Expected Program Impact on Health Need:
Continuous improvement of pain management practices and protocols within our SLHS system, as well as the establishment of successful community resources and partnerships can decrease the overall amount of opioids distributed from our health system and reduce the risk of opioid misuse and addiction for community members. The Pain Affinity Council has been in existence for approximately 18 months, and until July 2019, did not have a participating member representing Community Health. In July 2019, Community Health began participating in this Council with the 2019 CHNA priority health need of drug misuse being established. Opportunities for community health alignment and partnerships will be determined in FY20 and refined through FY22.

FY 2020 GOALS:
With the Community Health involvement on this Council only beginning in late FY 19, community health partner and initiative goals will be determined in FY20 based on recommendations and input from the Pain Affinity Council.

Partnerships/Collaboration:
SLHS Patient Experience, SLHS social workers, SLHS Case Management, SLHS clinical leadership, Project ECHO – University of Idaho

Program Group 4: Improve Access to Affordable Health Insurance

Our CHNA process identified affordable health insurance as a significant community health need. The CHNA health indicator data and community representative scores served to rank health insurance as one of our most urgent health issues.

Impact on Community
Uninsured adults have less access to recommended care, receive poorer quality of care, and experience more adverse outcomes (physically, mentally, and financially) than insured individuals. The uninsured are less likely to receive preventive and diagnostic health care services, are more often diagnosed at a later disease stage, and on average receive less treatment for their condition compared to insured individuals. At the individual level, self-reported health status and overall productivity are lower for the uninsured. The Institute of Medicine reports that the uninsured population has a 25% higher mortality rate than the insured population.[29]

Based on the evidence to date, the health consequences of the uninsured are real. [30] Improving access to affordable health insurance makes a remarkable difference to community health. Research studies have shown that gaining insurance coverage through the Affordable Care Act (ACA) decreased the probability of not receiving medical care by well over 20 percent. Gaining insurance coverage also increased the probability of having a usual place of care by between 47.1 percent and 86.5 percent. These findings suggest that not only has the ACA decreased the number of uninsured Americans, but has substantially improved access to care for those who gained coverage. [31]

How to Address the Need:
We will work with our community partners to improve access to affordable health insurance especially for the most affected populations. In November 2018, Idaho passed a proposition to expand Medicaid. In November 2018, Idaho passed a proposition to expand Medicaid. In the coming years, we will see how much the resulting legislation increases the percentage of people who have health insurance and the positive impact it has on health.

Affected populations:
Statistics show that people with lower income and education levels and Hispanic populations are much more likely not to have health insurance.[32]

[29] University of Wisconsin Population Health Institute. *County Health Rankings* 2010-2018. Accessible at www.countyhealthrankings.org.
[30] https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2881446/
[31] https://www.ncbi.nlm.nih.gov/pubmed/28574234
[32] Ibid

26. Program Name: Investment in Programs Supporting Improvement of Access to Health Insurance through St. Luke's CHIF Fund

Community Need Addressed:
Improve access to affordable health insurance

Target Population:
All

Description and Tactics (How):
Through St. Luke's Community Health Improvement Fund (CHIF), a competitive grant process, St Luke's provides financial and in-kind support to community-based non-profits improving access to affordable health insurance. All of the organizations awarded grants are required to submit an Activation Report at the end of the program year, documenting the success of their program by number of participants and outcomes.

Resources (budget):
Funds for community-based programs are provided through the St. Luke's Community Health Improvement Fund (CHIF). The awarded amount of funding for these programs across the Treasure Valley, Elmore and McCall in FY20 is expected to be approximately $600,000. It is expected this level of funding awarded will be consistent in FY21 and FY22.

Expected Program Impact on Health Need:
In order to receive a St. Luke's grant, organizations must demonstrate program success in addressing one or more of the CHNA significant needs. Additionally, each organization receiving St. Luke's funding must report qualitative and quantitative outcomes in the form of activation reports. The measurements include participation and completion rates, demonstrated behavior changes and improvements in health knowledge and status. These activation reports will be analyzed to assist in determining future investments.

Partnerships/Collaboration:
Through the Community Health Improvement Fund, 10 organizations are partnering with St. Luke's toward shared goals of increasing access to affordable health care and affordable health insurance, including FACES, Family Advocates, Ronald McDonald House, and the Mexican Consulate's Health Window.

27. Program Name: Health Window

Community Needs Addressed:
Increased access to medical care, community resources and chronic disease management for the Hispanic and Latino population in Idaho; including biometric screenings, chronic disease prevention education/resources, and clinic referrals for treatment of various conditions and patient concerns.

Target Population:
Latino and Hispanic communities in Idaho.

Description and Tactics (How):
House a Health Window (HW) desk within the Mexican Consulate two days/week to provide a consistent health resource for Consulate clients, as well as biometric screenings *(blood pressure, fasting blood glucose and body mass index)* using Point of Care Testing (POCT) which provide immediate results. Having a HW resource within the Consulate provides a pathway to access community clinics and other health resources and programs. The HW routinely provides assistance with making appointments, completing clinic paperwork, and determining appropriate program selection based on eligibility.
Engage, organize, sponsor and participate in various community outreach events which emphasize the Latino community and culture throughout the state of Idaho. Creating and participating in Spanish radio ads, health talks and special events. Educate the community on a variety of health topics at a level that is easy to comprehend and is culturally appropriate.
Actively participate in Binational Health Week (BHW). Binational Health Week is a concentrated collaboration between the United States and Mexico to provide health services, presentations, free screenings, vaccinations and patient education during a specific week in October.

Resources (budget):
Staffing
Travel expenses to outreach events (mileage, lodging, food)
Supplies (equipment, event registration fees, screening supplies, printing, promotional items)

Expected Program Impact on Health Need:
By educating the Latino community with important, culturally appropriate and accessible health information, and providing onsite, non-invasive biometric screenings, we are working to give this vulnerable population the tools to make better health decisions.
We establish a trusting relationship with participants that can influence better dietary choices, increase physical activity both individually and while engaging in some family time, provide resources and information for more effective chronic disease management and create awareness about the importance of yearly medical screenings and preventive care.

FY 2019 Goals:

- Grow the program to a more robust level. Create a supervisory position to oversee program operations, secure community contacts, organize event sponsorship and participation, and advocate for program expansion and collaboration throughout St. Luke's system.
    - Expand services to staff the Health Window desk at the Consulate three to five days/week with a trained Community Health Worker under direction of Program Supervisor.
- Collaborate more purposefully with St. Luke's to expand bilingual services and offerings to make St. Luke's a more frequent HW patient referral source *(dual signage, website navigation, phone lines/scheduling services, patient education translation, dual language hospital announcements, transportation assistance, etc.)*
- Conduct ≥ 1,500 health screenings at the Mexican Consulate in Boise, at the Mobile Consulates, "Sabatinas," health fairs, and community events throughout Idaho.
- Engage and educate the Hispanic community about healthy eating habits and cooking techniques through continued collaboration with Cooking Matters classes.
- Participate as referring agency for the Idaho Hunger Relief Task Force Rx for Fresh Fruit and Veggies program.
- Participate in at least one Mobile Consulate or "Sabatina" per quarter.
- Work with local business owners to donate space after hours to host presentations, classes and workshops in accessible, familiar and non-intimidating locations for the community *(near their homes, trusted/familiar location, on a bus route, outside of daytime working hours).*
- Collaborate with the University of Idaho Extension to increase enrollment and participation in their year-long, Spanish, Diabetes Prevention Program.
- Continue to promote and provide referrals for preventive screening services and assist patients in establishing a medical home, as applicable.
- Continue to build relationships with community clinics and organizations to develop a diverse and robust infrastructure for referrals.
- Continually collaborate with the various Spanish-speaking radio stations in Idaho.

Partnerships/Collaboration:

Mexican Consulate
St. Luke's Humphreys Diabetes Center
St. Luke's Mountain States Tumor Institute (MSTI)
St. Luke's Children's Hospital
St. Luke's Occupational Health and Well-being
Family Medicine Residency of Idaho/ Family Medicine Health Center
Terry Reilly
Radio Rancho
Hispanic Cultural Center
Idaho State University
SelectHealth

Castaños Insurance
Your Health Idaho
St. Mary's Catholic Church
Idaho Women, Infant and Children (WIC) program
University of Idaho Extension
Central District Health Department
Southwest District Health Department
Core Wellness
Idaho Hunger Relief Task Force
United Way
Community Council of Idaho
JUMP in Boise
YMCA Treasure Valley

28. Program Name: SHIBA – Senior Health Insurance Benefits Advisors

Community Needs Addressed:
Improve access to affordable health care and affordable health insurance

Target Population:
- Persons attending cardiac or pulmonary rehabilitation
- Patients of St Luke's Idaho Cardiology
- Community members who are Medicare-eligible

Description and Tactics (How):
Senior Health Insurance Benefits Advisors (SHIBA) serves Idahoans on Medicare and those who help them by offering free, unbiased Medicare benefits information and assistance through workshops, group presentations and personal counseling.

SHIBA – a service of the Idaho Department of Insurance – is Idaho's provider for the federal network of State Health Insurance Assistance Programs (SHIPs). The program is partially funded by and operated under the authority of the U.S. Department of Health of Human Services Administration for Community Living (ACL).

Resources (budget):
Allow SHIBA counselors to utilize St. Luke's facility space free of charge.

Expected Program Impact on Health Need:
Eight persons per office space per day times the number of days allocated. Cardiac Rehab dedicates one office, one day per week, for three months during open enrollment. Slots are typically all filled, resulting in 104 patients served.

Partnerships/Collaboration:
SHIBA is a program provided by the Idaho Department of Insurance with financial assistance through a grant from the Administration for Community Living (ACL). SHIBA is Idaho's State Health Insurance Assistance Programs (SHIP), a program that helps states enhance and support a network of local staff and volunteers to assist people with Medicare.

29. Program Name: St. Luke's Financial Care Program

Community Needs Addressed:
Improve access to affordable health care and affordable health insurance

Target Population:
- Uninsured or underinsured adults
- Hispanic or other non-English speaking residents
- Low education; no college
- Low income adults and children in poverty
- Adults over the age of 65

Description and Tactics (How):
Our Community Health Needs Assessment identified uninsured patients, affordable care, affordable insurance, and providers accepting public health insurance as high priority needs. To address these needs, St. Luke's provides care to all patients with emergent conditions regardless of their ability to pay.

Insurance/Payer Inclusion
All St. Luke's providers and facilities accept all insurances, including Medicare and Medicaid. It is the patient's responsibility to provide the hospital with accurate information regarding health insurance, address, and applicable financial resources to determine whether the patient is eligible for coverage through existing private insurance or through available public assistance programs.

Financial Screening and Assistance
St. Luke's works with patients at financial risk to assist them in making financial arrangements though payment plans or by screening patients for enrollment into available government or privately sponsored programs that they are eligible for. These programs include, but are not limited to, various Medicaid programs, COBRA and County Assistance. St. Luke's not only screens for these programs, but they help the patient navigate through the application process until a determination is made.

Financial Care and Charity
St. Luke's is committed to caring for the health and well-being of all patients, regardless of their ability to pay for all or part of the care provided. Therefore, St. Luke's offers financial care to patients who are uninsured and underinsured to help cover the cost of non-elective treatment. Charity Care services are provided on a sliding scale adjustment based on income (based on the Federal Poverty Guideline), expenses and eligibility for private or public health coverage.

Resources (budget):
The resources required to generate and support the Financial Care Process are primarily drawn from the organization's Patient Access and Financial Services departments. Administration of these programs includes over 300 registration roles (partially dedicated) in the clinic and

hospital settings as well as Financial Advocates, Customer Care Specialists and County Care Coordinators. Overall, St. Luke's has over 40 FTEs dedicated to administering these programs.

To help ensure that everyone in our community can access the care they need when they need it, St. Luke's provides care to all patients with emergent conditions, regardless of their ability to pay—and St. Luke's Financial Care Program supports our not-for-profit mission. St. Luke's Nampa provided $34,338,000 in FY 2018 for unreimbursed services (charity care at cost, bad debt at cost, Medicaid, and Medicare). In future years, we plan to continue to promote financially accessible healthcare and individualized support for our patients.

Expected Program Impact on Health Need:

St. Luke's will continue to promote financially accessible health care and individualized support for our patients in FY 2020, allowing thousands of patients with low incomes or those using Medicaid and Medicare to have improved access to health care. St. Luke's is compliant with the 501(r) regulations and will continue to adhere to changes in the 501(r) program.

Partnerships/Collaboration:

St. Luke's works with commercial insurance companies, Health and Welfare (Medicaid), CMS, county commissioners, and the Idaho Department of Insurance.

30. Program Name Your Health Idaho

Community Needs Addressed:
Improve access to affordable health insurance and health care.

Target Population:

- Uninsured and underinsured individuals whose projected annual income is greater than 138 percent of the Federal Poverty Line
- Individuals who will lose medical insurance coverage whose projected annual income is greater than 138 percent of the Federal Poverty Line
- Individuals who do not have access to qualified health plans through employment

Description and Tactics (How):
Annually, St. Luke's cares for more than 66,000 patients who are uninsured. Many of these individuals put off seeking health care and do not attend wellness checkups because they are unfunded. As a result, these individuals often experience more serious conditions as well as high-dollar admissions and treatments. Assisting this population in gaining access to health insurance should they be eligible for an advanced premium tax credit (APTC) and obtain an affordable health plan that incorporates free wellness exams should result in the number of uninsured patients decreasing while simultaneously improving the health of the people in our communities.

St. Luke's Patient Financial Advocates:

- Obtain Your Health Idaho (YHI) Enrollment Counselor certification annually
- Identify current and future uninsured and underinsured patients and community members during YHI open enrollment and screen all individuals throughout the year for special enrollment opportunities
- Screen individuals for APTC eligibility through Your Health Idaho
- Assist individuals with enrollment processes, appeals and obtaining medical insurance coverage

Resources (budget):
All SLHS Patient Financial Advocates become certified YHI Enrollment Counselors and assist existing St. Luke's patients and other community members with YHI enrollment whenever possible.

- Approximately 50 SLHS Advocates

Expected Program Impact on Health Need:

1. Provide accurate information to all patients and community members seeking information regarding Your Health Idaho
2. Screen all uninsured, underinsured and patients losing health coverage for APTC eligibility

3. Help to enroll and re-enroll all uninsured patients and community members who are seeking coverage
4. Be an expert organization with certified staff available to the community for guidance and assistance with the program

Partnerships/Collaboration:

Your Health Idaho
Idaho Department of Health and Welfare

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Financial Statements as of and for the Years Ended September 30, 2020 and 2019, and Independent Auditors' Report

ST. LUKE'S HEALTH SYSTEM, LTD. AND SUBSIDIARIES

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Deloitte.

Deloitte & Touche LLP
800 West Main Street
Suite 1400
Boise, ID 83702-7734
USA

Tel:+1 208 342 9361
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
St. Luke's Health System, Ltd.
Boise, Idaho

We have audited the accompanying consolidated financial statements of St. Luke's Health System, Ltd. and its subsidiaries (the "Health System"), which comprise the consolidated balance sheets as of September 30, 2020 and 2019, and the related consolidated statements of operations and changes in net assets, and of cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Health System's preparation and fair presentation of the consolidated financial statements 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 Health System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

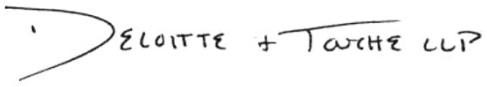
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of St. Luke's Health System, Ltd. and its subsidiaries as of September 30, 2020 and 2019, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Disclaimer of Opinion on Charity Care Schedule

The charity care schedule summarized in Note 1, which is the responsibility of the Health System's management, is not a required part of the basic financial statements, and we did not audit or apply limited procedures to such information and we do not express any assurances on such information.



December 18, 2020

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Balance Sheets
As of September 30, 2020 and 2019
(In thousands)

	2020	2019
Assets		
Current assets		
Cash and cash equivalents	$ 123,192	$ 118,816
Receivables—net	356,483	330,095
Inventories	44,999	38,213
Prepaid expenses	27,100	25,657
Current portion of assets whose use is limited	47,828	45,950
Total current assets	599,602	558,731
Assets whose use is limited	1,102,377	804,219
Property, plant, and equipment—net	1,255,328	1,198,970
Operating lease right-of-use assets	111,788	-
Other assets	81,885	92,688
Total assets	$ 3,150,980	$ 2,654,608
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities	$ 207,348	$ 199,720
Compensation and related liabilities	296,376	251,456
Medicare cash advances	149,599	-
Estimated payable to medicare and medicaid programs	71,725	63,203
Current portion of operating lease obligations	19,728	-
Current portion of long-term debt and finance lease obligations	14,355	10,663
Total current liabilities	759,131	525,042
Long-term debt	822,060	833,993
Operating lease obligations	93,084	-
Finance lease obligations	48,129	50,056
Pension liabilities	95,790	95,932
Other liabilities	2,089	2,401
Net assets		
Net assets without donor restrictions	1,288,131	1,106,685
Net assets with donor restrictions	42,566	40,499
Total net assets	1,330,697	1,147,184
Total liabilities and net assets	$ 3,150,980	$ 2,654,608

See notes to consolidated financial statements.

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets
For the Years Ended September 30, 2020 and 2019
(In thousands)

	2020	2019
Revenues		
Net patient service revenue	$ 1,867,720	$ 1,845,985
Capitated revenue	961,429	919,594
Other revenue (including rental income)	147,504	135,512
Government assistance	88,941	-
Net assets released from restrictions—operating	(5,891)	(6,245)
Total revenues	3,059,703	2,894,846
Expenses		
Employee compensation and benefits	1,358,005	1,305,224
Supplies and drugs	486,212	434,928
Medical claims	482,700	441,051
Other operating expenses	444,403	448,287
Total operating expenses	2,771,320	2,629,490
Earnings before interest, depreciation and amortization	288,383	265,356
Depreciation and amortization	119,724	129,728
Interest	27,953	32,402
Net operating income	140,706	103,226
Investment income	32,027	25,906
Income taxes	(1,678)	1,678
Revenue in excess of expenses	171,055	130,810
Noncontrolling loss	-	(38)
Revenue in excess of expenses attributable to the Health System	$ 171,055	$ 130,772

See notes to consolidated financial statements.

	2020	2019
Net assets without donor restrictions		
Revenue in excess of expenses	$ 171,055	$ 130,810
Change in net assets from noncontrolling interests	-	1,763
Change in net assets from acquisition of noncontrolling interests	-	(7,397)
Change in net unrealized gains on investments	12,731	8,772
Net assets released from restrictions—capital	2,251	17,234
Other components of net periodic pension cost	(9,567)	(5,609)
Change in funded status of pension plans	4,976	(40,115)
Increase in net assets without donor restrictions	181,446	105,458
Net assets with donor restrictions		
Contributions	9,387	9,523
Investment income	657	493
Change in net unrealized gain (loss) on investments	165	(212)
Net assets released from restrictions	(8,142)	(23,479)
Increase (decrease) in net assets with donor restrictions	2,067	(13,675)
Increase in net assets	183,513	91,783
Net assets—Beginning of year	1,147,184	1,055,401
Net assets—End of year	$ 1,330,697	$ 1,147,184

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Statement of Cash Flows
For the Years Ended September 30, 2020 and 2019
(In thousands)

	2020	2019
Cash flows from operating activities:		
Increase in net assets	$ 183,513	$ 91,783
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	119,724	129,728
Net realized gain on investments	(14,145)	(7,798)
Unrealized gain on investments	(12,956)	(8,560)
Undistributed earnings of unconsolidated affiliates	(24)	(94)
Increase in noncontrolling interest from operations	-	(1,763)
Decrease in noncontrolling interest from acquisition	-	7,397
Amortization of deferred financing fees	341	316
Restricted contributions received	(9,387)	(9,523)
Loss (gain) on disposition of equipment and other assets	2,301	(2,296)
Change in other components of net periodic pension cost	9,567	5,609
Change in funded status of pension plans	(4,976)	40,115
Changes in operating assets and liabilities:		
Receivables	(24,292)	(11,406)
Inventories	(6,786)	(2,096)
Prepaid expenses and other current assets	(1,442)	(1,629)
Other assets	(16,298)	583
Accounts payable and accrued liabilities	7,315	29,764
Compensation and related liabilities	44,919	28,953
Medicare cash advances	149,599	-
Payable to medicare and medicaid programs	8,809	3,391
Other liabilities	(5,045)	(7,484)
Net cash provided by operating activities	430,737	284,990
Cash flows from investing activities:		
Acquisition of property, plant, equipment and land	(171,537)	(162,572)
Proceeds from disposition of equipment and other assets	488	810
Purchase of investments	(1,152,620)	(712,394)
Other changes in investments	3,166	(6,014)
Proceeds from sale of investments	911,276	571,136
Distributions from unconsolidated affiliates	-	2,235
Capital contributed to unconsolidated affiliates	1,084	(350)
Net cash used in investing activities	(408,143)	(307,149)

See notes to consolidated financial statements.

	2020	2019
Cash flows from financing activities:		
Repayment of long-term debt	$ (3,338)	$ (1,485)
Advances on lines of credit	-	10,207
Repayment on lines of credit	-	(11,704)
Proceeds from contributions for temporarily restricted net assets	9,387	9,523
Acquisition of noncontrolling interest	-	(4,408)
Dividends paid	-	(1,226)
Payments on notes payable	(7,171)	(7,053)
Net cash (used in) provided by financing activities	(1,122)	(6,146)
Net decrease in cash, cash equivalents and restricted cash	21,472	(28,305)
Cash, cash equivalents and restricted cash—Beginning of year	163,679	191,984
Cash, cash equivalents and restricted cash—End of year	$ 185,151	$ 163,679
Supplemental cash flow information:		
Purchase of property, plant and equipment in accounts payable and accrued liabilities	$ 9,308	$ 9,791

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization—St. Luke's Health System, Ltd. and subsidiaries (the "Health System") is an Idaho-based not-for-profit organization providing comprehensive integrated healthcare services throughout the communities it serves.

The Health System provides patient services, including outpatient and inpatient, rehabilitation services and physician services. The Health System's primary hospitals and patient service areas are located within the State of Idaho in or surrounding the cities of Boise, Meridian, Nampa, Twin Falls, Mountain Home, McCall, Jerome, and Ketchum and have other facilities and operations throughout Southern Idaho and Eastern Oregon.

The Health System's wholly owned subsidiary, St. Luke's Health Partners (SLHP), is a financially and clinically-integrated network that allows independent physicians and facilities to partner with the Health System. SLHP is organized to assume financial and clinical accountability in capitated arrangements. These arrangements include governmental and commercial payers, as well as self-funded employers. Under these arrangements, SLHP is accountable for the management of health outcomes and medical spend for defined populations through value-based agreements with payers.

The Health System's general offices and corporate functions are located in Boise, Idaho. The Health System is governed by a volunteer Board of Directors ("the Board") made up of local citizens.

Basis of Presentation—The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Intercompany transactions have been eliminated.

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, assumptions and judgments that affect the amounts reported in the consolidated financial statements. The Health System considers critical accounting estimates to be those that require more significant judgments and estimates in the preparation of its consolidated financial statements, including the following: contractual allowances for uncollectible accounts receivable, provisions for bad debt and charity care; useful lives of depreciable assets; liabilities associated with employee benefit programs; self-insured professional liability risks not covered by insurance; medical claims incurred but not yet reported; and potential settlements with the Medicare and Medicaid programs.

Changes in estimates are included in results of operations in the period when such amounts are determined and actual amounts could differ from such estimates.

Statements of Operations—Transactions deemed by management to be ongoing, major, or central to the provision of integrated health care services are reported as unrestricted revenues, gains and other support and expenses.

Net Assets with Donor Restrictions—Net assets with donor restrictions are those subject to donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature which are met by actions of the Health System or by the passage of time. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. These are generally restricted to provide ongoing income for a specific program.

Donor Restricted Gifts—Unconditional promises to give cash, pledges receivable and other assets are recorded at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Total pledges receivable, net of allowances, as of September 30 are as follows:

	2020	2019
Less than one year	$ 2,381	$ 2,366
One to five years	1,004	1,328
More than five years	50	-
	3,435	3,694
Less allowance for estimated uncollectible accounts	87	70
Total pledges receivable	$ 3,348	$ 3,624

Cash, Cash Equivalents and Restricted Cash—Cash and cash equivalents represents cash on hand and cash in banks, excluding amounts whose use is limited, and consists primarily of cash and highly liquid investments with original maturities of three months or less. As of September 30, 2020, and 2019, the Health System had book overdrafts of $12,992 and $12,049, respectively, that is included in accounts payable and accrued liabilities.

The following table reconciles cash, cash equivalents and restricted cash shown in the statement of cash flows to amounts presented within the consolidated balance sheets as of September 30, 2020 and 2019, respectively:

	2020	2019
Cash and cash equivalents	$ 123,192	$ 118,816
Restricted cash included in current portion of assets whose use is limited		
Held by trust under bond indenture	172	320
Restricted cash included in assets whose use is limited		
Held by trust under bond indenture	-	22,766
By Board, donors, and other	61,787	21,777
Total restricted cash included in assets whose use is limited	61,787	44,543
Total cash, cash equivalents, and restricted cash shown in statement of cash flows	$ 185,151	$ 163,679

Inventories—Inventories consist primarily of pharmaceutical, medical, and surgical supplies and are stated at the lower of cost (on a moving-average basis) or net realizable value.

Assets Whose Use is Limited—Assets whose use is limited include assets set aside by the Board for future capital purposes over which the Board retains control and may, at its discretion, subsequently be used for debt retirement or other purposes. It also includes assets held by trustee under indenture agreements, assets restricted by donors for specific purposes and permanent endowment funds.

The Health System's long-term and short-term investment portfolios are managed according to investment policies adopted by the Health System and based on overall investment objectives. Board designated funds are investments established by the Board for strategic future capital or operating expenditures intended to expand or preserve services provided to the communities it serves. All investments are classified as available for sale and recorded at fair value using settlement date accounting. Realized gains (losses) on investments whose use has not been restricted by the donor, including unrestricted income from endowment funds, are reported as part of investment income. Investment income and gains (losses) on investments whose income has been restricted by the donor are recorded as increases (decreases) to net assets with donor restrictions.

The Health System's investments primarily include mutual funds and debt securities that are carried at fair value. The Health System evaluates whether securities are other-than-temporarily impaired (OTTI) based on criteria that include the extent to which cost exceeds market value, the intent to sell, the duration of the market decline, the credit rating of the issuer or security, the failure of the issuer to make scheduled principal or interest payments and the financial health and prospects of the issuer or security. Any declines in the value of investment securities determined to be OTTI are recognized in earnings and reported as OTTI losses. The Health System determined that no securities were OTTI as of September 30, 2020 and 2019.

Equity Method Investment—The Health System owns a membership interest of 49.5% in Broadway Park Holdings, LLC. (BPH). The Health System accounts for its investment in BPH using the equity method and records the investment at cost. The Health System's investment in BPH as of September 30, 2020 and 2019 was $10,094 and $11,647, respectively. The

Health System's investment in BPH is increased by additional contributions as well as its proportionate share of earnings. Conversely, the Health System's investment is decreased by distributions made to the Health System and by its proportionate share of losses. During the year ended September 30, 2020 and 2019, the Health System recognized equity earnings from the investment in BPH of $1,536 and $2,678, respectively.

Property, Plant, and Equipment—Property, plant, and equipment, including internal use software, are recorded at cost except for donated assets, which are recorded at fair value at the date of donation. Property and equipment donated for Health System operations are recorded as additions to property, plant, and equipment when the assets are placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the depreciable assets with depreciation taken in both the year placed in service and the year of disposition.

The estimated useful lives of each asset ranges are as follows:

Buildings	15–40 years
Fixed and major movable equipment	2–20 years
Leasehold improvements	5–15 years
Information technology	3–7 years

Expenditures for maintenance and repairs are charged to expense as incurred and expenditures for renewals and betterments are capitalized. Upon sale or retirement of depreciable assets, the related cost and accumulated depreciation are removed from the records and any gain or loss is reflected in the statement of operations. Periodically, the Health System evaluates the carrying value of property, plant, and equipment for impairment based on undiscounted operating cash flows whenever events or changes occur which might impact recovery of recorded assets.

Other Assets—Other assets includes land and buildings held for future investment or future expansion, goodwill and other non-limited use assets.

Goodwill—Goodwill represents the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. With the adoption of Accounting Standards Update (ASU) 2019-06, the Health System amortizes goodwill on a straight-line basis over a ten-year period. The Health System has elected to test goodwill for impairment at the entity level. Impairment testing is required when a triggering event occurs that indicates that the fair value of the Health System may be below carrying amount. The Health System considered various events and circumstances to evaluate whether the Health System's fair value was less than carrying value. Based on the Health System's assessment of relevant events and circumstances, the Health System has concluded that no triggering events occurred that would require an impairment test. There was no impairment of goodwill for the fiscal years ended September 30, 2020 and 2019.

Right-of-Use Assets and Lease Obligations — The Health System determines if an arrangement is a lease at inception of the contract. Right-of-use assets represent the right to use the underlying assets for the lease term and the lease liabilities represent an obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. When available, the Health System uses the implicit rate stated in the contract. If the implicit rate is not stated, an estimated Incremental Borrowing Rate (IBR) is used. The IBR is estimated based on market rates provided by our banking advisors for similar duration debt issuances at or near the lease commencement date. Operating and financing leases with an initial term of 12 months or less ("short-term leases") are not

recorded on the consolidated balance sheet. Expenses for short-term leases are recognized within other operating expenses on the consolidated statements of operations and changes in net assets, over the lease term. The Health System's finance leases are primarily for real estate. Finance lease right-of-use assets are included in plant, property and equipment with the related liabilities listed in current and long-term liabilities on the consolidated balance sheet.

Operating lease right-of-use assets and lease obligations are recorded for all leases that are not considered finance leases or short-term leases. The Health System's operating leases cover medical and office equipment, auto, medical transportation aircraft and real estate inclusive of outpatient facilities, medical office buildings, warehousing, and administrative office space. The Health System's real estate leases typically have an initial term of one to fifteen years. The Health System's equipment lease agreements typically have a term of one to six years. The real estate leases may include one or more options to renew, with renewals that typically can extend the lease term from one to ten years. The exercise of lease renewal options is at the Health System's sole discretion. For accounting purposes, options to extend or terminate the lease are included in the lease term when it is reasonably certain the options will be exercised. Operating lease liabilities represent the obligation to make lease payments arising from the leases and are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Certain lease agreements for real estate include payments based on actual common area maintenance expenses and others include rental payments adjusted periodically for inflation. We have elected to include these non-lease components with lease components for contracts containing real estate leases for the purpose of calculating lease right-of-use assets and liabilities, to the extent that they are fixed. Non-lease components that are not fixed are expensed as incurred as variable lease payments. These variable lease payments are recognized in other operating expenses, net, but are not included in the right-of-use asset or liability balances. The Health System's lease agreements do not contain any material residual value guarantees, restrictions, or covenants.

Medicare Cash Advances— The Health System requested accelerated Medicare payments for its acute care and critical access hospitals through the Coronavirus Aid, Relief and Economic Security Act (the "CARES Act") and received funds in April 2020 from Centers for Medicare & Medicaid Services (CMS). Guidance released in the H.R. 8337, Continuing Appropriations Act, 2021 and Other Extensions Act of 2020 (passed by the House on September 22, 2020) has delayed the recoupment of Medicare Accelerated and Advance Payments due to the COVID-19 pandemic by one year. Under the latest guidance, CMS's recoupment of funds from the Health System is expected to begin in April 2021 by witholding 25% of Medicare reimbursement payments for 11 months, and thereafter witholding 50% of Medicare reimbursement payments for an additional 6 months. If the Health System has a remaining balance at the end of 29 months, CMS will request direct repayment of the full balance. Any unpaid balance after 30 months will accrue interest at 4%. Under this payback method, the Health System expects substantially all of the balance to be paid off by the twenty-ninth month, and to payoff the remaining balance, if any, prior to the thirtieth month. The latest guidance was released by CMS on October 8, 2020, subsequent to the Health System's reporting date, and extends the timeline for expected repayment of the loan into fiscal year 2022. Accordingly, beginning in fiscal year 2021 the Health System has reclassified $104,869 of the amount due as a long-term liability.

Costs of Borrowing—Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. Financing costs are deferred and amortized over the life of the debt.

Charity Care—The Health System provides services to all patients regardless of their ability to pay in accordance with its charity care policy. The estimated cost of providing these services was $54,423 and $54,935 in 2020 and 2019, respectively, calculated by multiplying the ratio of cost to gross charges for the Health System by the gross compensated charges associated with providing care to charity patients.

In addition to charity care services, the Health System provides services to patients who are deemed indigent under state Medicaid and county indigency program guidelines. In most cases, the cost of services provided to these patients exceeds the amounts received as compensation from the respective programs. In addition, in response to broader community needs, the Health System also provides many programs such as health screening, patient and health education programs, clinical and biomedical services to outlying hospitals, and serves as a clinical teaching site for higher education programs of health professionals. The following unaudited schedule summarizes the charges forgone in accordance with the Health System's charity care policy, the unpaid costs associated with services provided under Medicare, Medicaid, and county indigency programs, and the benefit of services provided to support broader community needs:

	Unaudited	
	2020	**2019**
Estimated unpaid costs of services provided under Medicare, Medicaid, and county indigency programs	$ 465,083	$ 367,170
Estimated benefit of services to support broader community needs	52,278	58,389

Income Taxes—The Health System is a not-for-profit corporation and is recognized as tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The Health System has activities that are considered unrelated business taxable income (UBTI), which are subject to excise tax. The Health System also has a taxable subsidiary, SLHP whose operations are included in the consolidated financial statements and as such we have provided for income taxes on this activity under the Accounting Standards Codification (ASC) 740.

For the Health System's taxable subsidiary and activities considered UBTI, income taxes are accounted for under the asset and liability method, which requires the recognition of Deferred Tax Assets (DTAs) and Deferred Tax Liabilities (DTLs) for the expected future tax consequences of events that have been included in the consolidated financial statements. Under this method, the Health System determines DTAs and DTLs on the basis of the differences between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on DTAs and DTLs is recognized in results of operations in the period that includes the enactment date of the rate change.

The Health System recognizes DTAs to the extent that these assets are more likely than not to be realized. In making such a determination, the Health System considers all available positive and negative evidence, including future reversals of existing taxable temporary differences, projected future taxable income, tax-planning strategies, and results of recent operations. If the Health System determines that DTAs are realizable in the future in excess of their net recorded amount, the Health System would make an adjustment to the DTA valuation allowance, which would reduce the provision for income taxes.

The Health System records uncertain tax positions in accordance with ASC 740 on the basis of a two-step process in which (1) the Health System determines whether it is more likely

than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more-likely-than-not recognition threshold, the Health System recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. Management is not aware of any uncertain tax positions that should be recorded.

Net Patient Service Revenue—Net patient service revenue is reported at the amount that reflects the consideration to which the Health System expects to be entitled in exchange for providing care. These amounts are due from patients, third-party payors, and others, including estimated adjustments under reimbursement agreements with third-party payors when services are rendered. As final settlements are made and estimates are revised, the differences are reflected in current operations.

The Health System records revenue during the period after obligations to provide healthcare services are satisfied. Generally, the Health System bills patients and third-party payors several days after the services are performed or after the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied by transferring services to customers.

Performance obligations are determined based on the nature of the services provided by the Health System. Revenues are recorded during the period obligations to provide health care services are satisfied.

Revenue for the performance obligations satisfied over time is recognized based on actual charges incurred. Generally, performance obligations satisfied over time relate to patients receiving inpatient services. The Health System measures the performance obligation from admission into the hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. Revenue for performance obligations satisfied at a point in time is generally recognized when goods or services are provided, and the Health System does not believe it is required to provide additional goods or services related to the patient.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Health System has elected to apply the optional exemption provided in ASC 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

The Health System determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Health System's policy, or implicit price concessions provided to uninsured patients. The Health System determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy, and historical experience. The Health System determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

The Health System has agreements with third-party payors that provide for payments to the Health System at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare—Inpatient acute and certain outpatient care services rendered to Medicare program beneficiaries are paid at prospectively determined rates based upon the service provided. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

Inpatient non-acute services, certain other outpatient services, and medical education costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology.

The Health System is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Health System and audits thereof by the Medicare Administrative Contractor (MAC). The Health System's classification of patients under the Medicare program, and the appropriateness of their admission are subject to a review by a peer review organization under contract with the MAC.

Medicaid—Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The Health System is reimbursed at an interim rate with final settlement determined after submission of annual cost reports by the Health System and audits thereof by the MAC.

Changes in estimated settlement amounts are included in results of operations in the period when such amounts are determined. The Health System has an opportunity to amend previously settled cost reports when new or revised information is discovered. With regard to the amended cost reports, the Health System updates estimated settlements when amounts are probable and estimable.

Changes in prior year estimates for Medicare and Medicaid settlements increased net patient service revenue by $17,371 and $13,450 for the years ended September 30, 2020 and 2019.

Other Third-Party Payors—The Health System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Health System under these agreements includes prospectively determined rates per patient day, per discharge and discounts from established charges as well as payor specific contract terms.

The Health System provides care to patients regardless of their ability to pay. The Health System has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances such as copays and deductibles. The implicit price concessions included in estimating the transaction prices represent the difference between amounts billed to patients and amounts the Health System expects to collect based on the collection history of those patients.

Capitated Revenue—Capitated revenue represents contractual revenue from value-based arrangements at SLHP, where financial responsibility is assumed for services provided to enrollees by other institutional health care providers. In these arrangements, a settlement amount is calculated based on medical claims experience as compared to budget targets based on contractual terms. Capitated revenue is recognized during the period for which institutional providers are obligated to provide health services to enrollees. Settlements are accrued during the period in which the related services are rendered. Losses expected under

the contract period in value-based arrangements are recognized when it is probable that expected medical claim expense exceeds future capitated revenue.

Reserves for incurred but not reported medical claims have been established for the unpaid costs of health care services covered under the value-based arrangements. The reserves are estimated based on actuarial analysis, historical experience, and payment trends. Subsequent actual claims experience will differ from the estimated reserve due to variances in estimated and actual utilization of health care services. As final settlements are made and estimates are revised, the differences are reflected in current operations.

SLHP bears full performance exposure on all significant value-based arrangements, except for the Next Generation ACO program which is capped at plus or minus 10% of the capitated funding. All other value-based arrangements include reinsurance purchased by the sponsoring payor and is netted within medical claims expense related to the arrangement.

Adopted Accounting Pronouncements— Effective October 1, 2019 the Health System adopted ASU No. 2016-01, "*Recognition and Measurement of Financial Assets and Financial Liabilities,*" as well as amended technical guidance through ASU No. 2018-03, "*Technical Corrections and improvements of Financial Instruments-Overall (Subtopic 825-10).*" These updates revise accounting related to (1) the classification and measurement of investments in equity securities and (2) the presentation and certain fair value changes for financial liabilities measured at fair value. They also amend certain disclosure requirements associated with the fair value of financial instruments. The adoption of ASU No. 2016-01 did not have a material impact on the consolidated financial statements.

Effective October 1, 2019 the Health System adopted ASU No. 2016-02, "*Leases*" - Topic 842 ("ASC 842") using the optional transition method described in ASU 2018-11, Leases - Targeted Improvements. Under the optional transition method, we recognized the cumulative effect of initially applying the guidance as an adjustment to the operating lease ROU assets and operating lease liabilities on our consolidated balance sheet on October 1, 2019 without retrospective application to comparative periods. This guidance and related amendments introduce a lessee model that brings substantially all leases with a duration of greater than 12 months onto the consolidated balance sheet. The main difference between the guidance in ASC 842 and previous generally accepted accounting principles in the United States of America (GAAP) is the recognition of right-of-use assets and lease liabilities on the balance sheet by lessees for those leases classified as operating leases under previous GAAP. ASC 842 also requires additional quantitative and qualitative disclosures to enable users of the financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Health System adopted ASC 842 using the modified retrospective approach and elected the package of transition provisions available which allowed us to carryforward our historical assessments of (1) whether expired or existing contracts are or contain leases, (2) lease classification of any existing leases or (3) the initial direct costs for existing leases. The Health System has elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and is applying this expedient to relevant asset classes. Prior period financial statement amounts, and disclosures have not been adjusted to reflect the provisions of the new standard. Upon adopting ASU 2016-02 the Health System recorded $128,612 in right-of-use assets and operating lease liabilities in the consolidated balance sheet.

Effective October 1, 2019 the Health System adopted ASU No. 2016-15, "*Classification of Certain Cash Receipts and Cash Payments*." This guidance adds or clarifies guidance on the classification of certain cash receipts and payments in the consolidated statement of cash flows. The adoption of ASU No. 2016-15 did not have a material impact on the consolidated financial statements.

Effective October 1, 2019 the Health System adopted ASU No. 2016-18 "*Restricted Cash*" which adds and clarifies guidance in the presentation of changes in restricted cash on the statement of cash flows requiring restricted cash to be included with cash and cash equivalents in the statement of cash flows on a retrospective basis. The adoption of ASU No. 2016-18 changed the amounts presented as cash and cash equivalents in the statements of cash flows, and it also impacted certain disclosures but did not materially impact the Health Systems financial position, or results of operations. As of September 30, 2019, the Health System modified the cash flow statement to include restricted cash of $44,863 under the new standard.

Forthcoming Accounting Pronouncements— In August 2018, FASB issued ASU No. 2018-13 "*Fair Value Measurement (Topic 820).*" This guidance provides changes to the disclosure requirements for fair value measurements in "*Topic 820, Fair Value Measurement*" to improve the effectiveness of the disclosures. This guidance will be effective for the Health System beginning October 1, 2020. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

In August 2018, FASB issued ASU No. 2018-14 "*Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20).*" This guidance modifies the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. This guidance will be effective for the Health System beginning October 1, 2021 and allows for early adoption. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

In November 2018, the FASB issued ASU No. 2018-18, "*Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606.*" This guidance clarifies whether certain transactions between collaborative arrangement participants should be accounted for within revenue under Topic 606. This guidance is effective for the Health System beginning October 1, 2021. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

In September 2020, FASB issued ASU No. 2020-07 "*Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets — Not-for-Profit Entities (Topic 958)".* This guidance provides new presentation and disclosure requirements about contributed nonfinancial assets for not-for-profit entities, including additional disclosure requirements for recognized contributed services. The amendments will not change the recognition and measurement requirements in Subtopic 958-605 for those assets. This guidance will be effective for the Health System beginning October 1, 2021 and allows for early adoption. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

2. OPERATING REVENUE

Operating revenue consists primarily of net patient service revenue and capitated revenue. Revenue from patient's deductible and coinsurance are included in the categories presented below based on primary payor. Capitated revenue primarily represents contractual revenue from value-based arrangements.

Patient service revenue, net of contractual allowances and discounts by primary payor source, for the year ended September 30 are as follows:

	2020	2019
Commercial payors, patients, and other	$ 832,467	$ 824,587
Managed care other	254,106	270,716
Medicare program	297,213	295,548
Managed Medicare	205,215	209,829
Medicaid program	278,719	245,305
	$ 1,867,720	$ 1,845,985

The composition of net patient service revenue and other revenue based on major service lines for the years ended September 30, 2020 and 2019 are as follows:

	2020	2019
Service lines:		
Hospital services	$ 1,516,990	$ 1,459,733
Physician services	350,730	386,252
Net patient service revenue by service line	1,867,720	1,845,985
Capitated revenue	961,429	919,594
Revenue from other sources	230,554	129,267
Total operating revenue	$ 3,059,703	$ 2,894,846

The CARES Act authorized $100 billion in funding to hospitals and other health care providers to be distributed through the Public Health and Social Services Emergency Fund ("Relief Funds"). Furthermore, the Paycheck Protection Program and Health Care Enhancement Act ("PPPHCE Act", collectively the "Acts") enacted on April 24, 2020 provides an additional $75 billion in emergency appropriations to eligible providers for COVID-19 response including distributions to safety net hospitals to compensate for lost revenues and qualified expenses, loan forgiveness and capacity expansion. Payments from Relief Funds are intended to compensate health care providers for lost revenue and qualified expenses incurred in response to the COVID-19 pandemic and are not required to be repaid; provided that the recipients attest to and comply with certain terms and conditions, including limitations on balance billing and not using Relief Funds to reimburse expenses or losses that other sources are obligated to reimburse. The Health System received $94,167 in payments under the Acts as of September 30, 2020, of which, $5,226 was recorded as deferred revenue in accounts payable and accrued liabilities in the consolidated balance sheet. For the year ended September 30, 2020 the consolidated statement of operations and changes in net assets includes $88,941 of grants recognized in other revenue under the Acts.

3. ACCOUNTS RECEIVABLE AND CONCENTRATION OF CREDIT RISK

The Health System grants credit without collateral to its patients, most of whom are local residents and many of whom are insured under third-party payor agreements. Accounts receivable, reflected net of any contractual arrangements, as of September 30 are as follows:

	2020	2019
Commercial payors, patients, and other	$ 186,131	$ 190,717
Medicare program	64,068	79,730
Medicaid program	20,893	22,827
Non-patient	85,391	36,821
	$ 356,483	$ 330,095

The allowance for estimated uncollectible accounts is determined by analyzing both historical information (write-offs by payor classification), as well as current economic conditions.

4. LONG-LIVED ASSETS

Property, Plant, and Equipment

Property, plant, and equipment as of September 30 are as follows:

	2020	2019
Land	$ 57,317	$ 57,317
Buildings, land improvements, and fixed equipment	1,292,266	1,249,039
Major movable equipment and information technology	885,274	855,085
	$ 2,234,857	$ 2,161,441
Less accumulated depreciation:		
Buildings, land improvements, and fixed equipment	526,853	481,327
Major movable equipment and information technology	702,164	634,825
	$ 1,229,017	$ 1,116,152
	1,005,840	1,045,289
Construction in process	249,488	153,681
	$ 1,255,328	$ 1,198,970

Depreciation expense was $115,985 and $125,989 for the years ended September 30, 2020 and 2019, respectively.

Leases

The following table presents the components of the Health System's right-of-use assets and lease obligations related to operating and finance lease obligations and their classification in the consolidated balance sheets as of September 30:

Components of Lease Balances	Consolidated Balance Sheets Classification	2020
Assets		
Operating lease right-of-use assets—net	Operating lease right-of-use asset—net	$ 111,788
Finance lease assets—net	Property, plant, and equipment—net	42,226
Total leased assets		154,014
Liabilities		
Current		
Operating lease obligations	Current portion of operating lease obligations	$ 19,728
Finance lease obligations	Current portion of long-term debt and finance lease obligations	2,086
Noncurrent		
Operating lease obligations	Operating lease obligations	93,084
Finance lease obligations	Finance lease obligations	48,129
Total lease liabilities		$ 163,027

The weighted average remaining lease term and weighted average discount rate as of and for the year ended September 30, 2020, are as follows:

	Weighted-Average Remaining Term (years)	Weighted-Average Discount Rate
Operating leases[1]	7.56	2.96 %
Finance leases	17.92	3.99 %

[1] Upon adoption of the new lease standard, discount rates used for existing leases were established as of October 1, 2019

The components of lease expense and their classification in the consolidated statement of operations and changes in net assets for the year ended September 30 are as follows:

Components of Lease Expenses	Classification in Consolidated Statement of Operations and Changes in Net Assets	2020
Operating lease expenses:		
Operating lease expenses	Other operating expenses	$ 26,208
Short-term rent expenses	Other operating expenses	2,106
Variable lease expenses	Other operating expenses	2,064
Total operating lease expenses		30,378
Finance lease expenses		
Amortization on leased assets	Depreciation and amortization	3,093
Interest on leased assets	Interest expense	2,047
Total finance lease expenses		5,140
Total lease expenses		$ 35,518

Sublease income for the Health System for the year ended September 30, 2020 was $2,661 and was reported as other revenue (including rental income) in the consolidated statements of operations and changes in net assets.

Supplemental cashflow information related to leases for the year end September 30, 2020 includes:

	2020
Cash paid for amounts included in the measurement of lease obligations	
Operating cash outflows from operating leases	$ 30,262
Operating cash outflows from finance leases	2,041
Financing cash outflows from finance leases	2,162
Right-of-use assets obtained in exchange for lease obligations	
Operating leases	133,764
Finance leases	453

The following table reconciles the undiscounted minimum lease payment amounts to the operating and finance lease obligations on the balance sheet as of:

Years Ending September 30	Operating Leases	Finance Leases	Total
2021	$ 22,843	$ 4,054	$ 26,897
2022	18,446	3,991	22,437
2023	16,203	4,070	20,273
2024	13,518	3,968	17,486
2025	11,811	3,347	15,158
Thereafter	44,114	52,676	96,790
Total lease payments	126,935	72,106	199,041
Less imputed interest	(14,123)	(21,891)	(36,014)
Present value of future minimum lease payments	112,812	50,215	163,027
Less current lease obligations	(19,728)	(2,086)	(21,814)
Long-term lease obligations	$ 93,084	$ 48,129	$ 141,213

The Health System leases out buildings or portions of buildings that it owns or leases. The following table sets forth the minimum rental income for those leases as of:

Years Ending September 30	Minimum Rental Revenue
2021	$ 4,183
2022	2,332
2023	1,155
2024	839
2025	675
Thereafter	34
	$ 9,218

The Health System's largest operating lease is for a multibuilding complex near our largest hospital, known as St. Luke's Plaza (SLP). On March 8, 2018, the Health System entered into a Master Lease agreement (the "Master Lease") to lease 582,527 square feet of office space in Boise, Idaho. At the time the Health System entered the Master Lease it only occupied a portion of the office space with the remainder being leased out to other third parties. Under the Master Lease the Health System assumed responsibility for managing all other leases at SLP and in exchange became the recipient of all payments for these third-party leases, in a sublet arrangement. Since the initial commencement of the Master Lease the Health System continues to increase the amount of space it occupies at SLP. The Master Lease is with the property owner BPH where the Health System owns a membership interest of 49.5%. The Health System accounts for its ownership in BPH as a joint venture under the equity method. As of September 30, 2020, the future minimum payments of the Master Lease of SLP are expected to be $76,618 over the remaining term of the lease which ends March 7, 2030.

Goodwill

Goodwill as of September 30 consists of:

	2020	2019
Goodwill	$ 37,393	$ 37,393
Less accumulated amortization	(7,478)	(3,739)
Total Goodwill	$ 29,915	$ 33,654

Goodwill amortization expense was $3,739 and $3,739 for the years ending September 30, 2020 and 2019, respectively.

Expected future amortization expenses related to goodwill as of September 30, 2020 is as follows:

Years Ending September 30,	Amortization
2021	$ 3,739
2022	3,739
2023	3,739
2024	3,739
2025	3,739
Thereafter	11,220
	$ 29,915

5. ASSETS WHOSE USE IS LIMITED

Assets whose use is limited that will be used for obligations classified as current liabilities and the current portion of pledges receivable are reported in current assets. Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value, based on quoted market prices of identical or similar assets.

The majority of the Health System's investments are independently advised and managed by independent investment managers. The following table sets forth the composition of assets whose use is limited as of September 30:

	2020	2019
Board designated funds:		
Cash and cash equivalents	$ 59,045	$ 19,208
Mutual funds	395,562	230,958
Corporate bonds, notes, mortgages and asset-backed securities	471,408	359,440
Government and agency securities	215,669	209,070
Interest receivable	2,259	2,214
Due to donor restricted and permanent endowment funds	(37,945)	(34,642)
	1,105,998	786,248
Less amounts classified as current assets	(47,828)	(45,950)
	$ 1,058,170	$ 740,298
Restricted funds—cash and cash equivalents	$ 2,914	$ 25,655
Permanent endowment funds—due from Board designated funds	$ 16,650	$ 15,995
Donor restricted plant replacement and expansion funds and other specific purpose funds:		
Due from Board designated funds	$ 21,295	$ 18,647
Pledges receivable	3,348	3,624
	$ 24,643	$ 22,271

Investment income for assets limited as to use, cash equivalents, and other investments for the years ended September 30 are comprised of the following:

	2020	2019
Investment income:		
Interest income	$ 17,882	$ 18,108
Realized gain on sales of securities	14,145	7,798
	$ 32,027	$ 25,906
Change in net unrealized gain on investments	$ 12,731	$ 8,772

Proceeds from the Series 2018A Bonds are restricted to qualified expenditures related to projects of the Health System. Funds are held by the Series 2018A Trustee in a Construction Fund with initial deposits of $82,844 and the remaining balance as of September 30, 2020 was $0.

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are principally held by the Health System's wholly owned subsidiary, St. Luke's Health Foundation, Ltd. ("the Foundation") and have been donated for multiple programs and initiatives throughout the Health System, principally related to furthering the advancement of patient care. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. These assets are generally restricted for funding a specific program, capital projects, and other purposes. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. These assets are generally restricted to provide ongoing income for a specific program.

Net assets with donor restrictions as of September 30, for the following purposes, were as follows:

	2020	2019
Subject to expenditures for specified purpose:		
Equipment and expansion	$ 3,634	$ 4,152
Research and education	5,733	5,273
Charity and other	16,549	15,079
Total subject to specified purpose	25,916	24,504
Perpetual endowment:		
Equipment and expansion	277	283
Research and education	9,413	9,530
Charity and other	6,960	6,182
Total subject to permanent endowment	16,650	15,995
Total net assets with donor restrictions	$ 42,566	$ 40,499

The Health System's endowment consists of funds established for a variety of purposes. Endowments include both donor-restricted endowment funds and funds designated by the Board.

The composition of endowment net assets as of September 30 is as follows:

	2020	2019
Donor-restricted endowment net assets	$ 16,650	$ 15,995
Board-designated endowment net assets	1,509	1,019
Total endowment net assets	$ 18,159	$ 17,014

Changes in endowment net assets during 2020 and 2019 are as follows:

	2020	2019
Endowment net assets—beginning of period	$ 17,014	$ 16,880
Investment returns	657	493
Unrealized gain (loss)	165	(212)
Contributions	944	417
Appropriation of endowment net assets for expenditure	-	-
Transfers to remove or add to Board-designated endowment funds	(621)	(564)
Endowment net assets—end of period	$ 18,159	$ 17,014

Periodically, the fair value of assets associated with the individual donor restricted endowment funds may fall below the level that the donor requires the Health System to retain as a fund of perpetual duration. Deficiencies of this nature did not exist for the years ended September 30, 2020 and 2019. The Health System has a policy that permits spending from underwater endowment funds, unless otherwise precluded by donor intent or relevant laws and regulations. The Health System's policy allows for up to 4.5% of the total investment pool balance on a 12-quarter average to be released annually from the endowment to support designated programs. This policy also applies to underwater endowments.

7. DEBT

Long-term debt as of September 30 consists of the following:

	2020	2019
Obligations to Idaho Health Facilities Authority:		
Series 2018A Fixed Rate Bonds	$ 163,715	$ 165,505
Series 2018A Fixed Rate Bond Premium	16,354	16,942
Series 2018B Taxable Fixed Rate Bonds	149,910	149,910
Series 2018C Variable Rate Revenue Bonds	73,760	73,760
Series 2018D Variable Rate Direct Purchase	70,000	70,000
Series 2018E Variable Rate Direct Purchase	63,090	63,090
Series 2014A Fixed Rate Bonds	164,345	164,900
Series 2014A Fixed Rate Bond Premium	8,426	8,786
Series 2012A Fixed Rate Bonds	75,000	75,000
Series 2012A Fixed Rate Bond Premium	521	567
Banc of America Public Capital Corp Equipment Financing	29,815	34,701
Finance lease obligations	50,215	51,842
Notes payable	24,736	25,390
Total debt and finance lease obligations	889,887	900,393
Less current portion	14,355	10,663
Total long term debt, excluding deferred financing costs	875,532	889,730
Deferred financing costs	(5,343)	(5,681)
Total long term debt and finance lease obligations	$ 870,189	$ 884,049

As of September 30, 2020, the maturity schedule of long-term debt, excluding deferred financing costs, is as follows:

Years Ending September 30	Long-Term Debt	Finance Leases	Total
2021	$ 12,269	$ 4,054	$ 16,323
2022	12,687	3,991	16,678
2023	35,755	4,070	39,825
2024	12,778	3,968	16,746
2025	18,488	3,347	21,835
Thereafter	747,695	52,676	800,371
	$ 839,672	72,106	911,778
Less imputed interest		(21,891)	(21,891)
		$ 50,215	$ 889,887

Obligations to Idaho Health Facility Authority

Series 2012A—Represents Fixed Rate Revenue Bonds payable in annual payments ranging from $23,780 to $26,220, beginning March 2045 through March 2047. The Series 2012A Bonds bear interest at a fixed rate ranging from 4.50% to 5.00% per annum calculated based on a 360-day calendar year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The average interest rate (which includes amortization of costs of issuance) during 2020 was 4.83%.

The Series 2012A Bonds are subject to redemption prior to maturity at the option of the Health System, on or after March 1, 2022.

Series 2014A—Represents Fixed Rate Revenue Bonds, payable in annual installments ranging from $170 to $16,080 beginning March 2016 through March 2044. The Series 2014A Bonds bear interest at a fixed rate ranging from 2.00% to 5.00% per annum calculated on the basis of a 360-day year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The average interest rate (which includes amortization of costs of issuance) during 2020 was 4.81%.

The Series 2014A Bonds maturing on or after March 1, 2025 are subject to redemption prior to maturity at the option of the Health System.

Series 2018A—Represents Fixed Rate Revenue Bonds, payable in annual installments ranging from $995 to $18,285 beginning March 2020 through March 2048. The Series 2018A Bonds bear interest at a fixed rate ranging from 4.00% to 5.00% per annum calculated on the basis of a 360-day year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The average interest rate during 2020 was 4.82%.

The Series 2018A Bonds maturing on or after March 1, 2029 are subject to redemption prior to maturity at the option of the Health System. On any date the Series 2018A Bonds are subject to optional redemption at par, they may be converted to another interest rate mode at the option of the Health System upon compliance with certain conditions set forth in the bond documents.

Series 2018B—Represents taxable Fixed Rate Revenue Bonds, payable in annual installments ranging from $7,705 to $49,160 beginning March 2039 through March 2048. The Series 2018B Bonds bear interest at a fixed rate of 5.02% per annum calculated on the basis of a 360-day year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The interest rate during 2020 was 5.02%.

The Series 2018B Bonds are subject to redemption prior to maturity at the option of the Health System. The Series 2018B Bonds may be converted to another interest rate mode at the option of the Health System upon compliance with certain conditions set forth in the bond documents.

Series 2018C—Represents Variable Rate Revenue Bonds, payable in annual installments ranging from $600 to $6,000 beginning March 2026 through March 2048. The interest on the Series 2018C Bonds is payable monthly, as the Series 2018C Bonds are currently held in the Daily Mode and supported by an irrevocable direct pay letter of credit. At the option of the Health System, the Series 2018C Bonds may be converted to the Weekly Mode, Commercial Paper Mode, Adjustable Long Mode, Bank Loan Mode, Index Mode, FRN Rate Mode, Fixed Mode or another Daily Mode upon compliance with certain conditions set forth in the bond documents. The average interest rate during 2020 was 1.42%.

The Series 2018C Bonds are subject to redemption prior to maturity at the option of the Health System and, while in a Daily Mode or Weekly Mode, to optional tender by the bondholder. In the event of optional tender of the bonds, funds for repayment of the purchase price of the bonds are available from a letter of credit facility, which is scheduled to expire on August 8, 2023. As of September 30, 2020, the bonds were in the Daily Mode.

Series 2018D—Represents Variable Rate Direct Purchases, payable in annual installments ranging from $555 to $5,660 beginning March 2026 through March 2048. The interest on the Series 2018D Bonds is payable monthly, as the Series 2018D Bonds are currently held in the LIBOR Index Mode. At the conclusion of the initial LIBOR Index Mode (August 1, 2021) and at the option of the Health System, the Series 2018D Bonds may be converted to the Daily Mode, Weekly Mode, Commercial Paper Mode, Adjustable Long Mode, Bank Loan Mode, another Index Mode, FRN Rate Mode, or the Fixed Mode upon compliance with certain conditions set forth in the bond documents. The average interest rate during 2020 was 1.50%.

Series 2018E—Represents Variable Direct Purchases, payable in annual installments ranging from $500 to $5,110 beginning March 2026 through March 2048. The interest on the Series 2018E Bonds is payable monthly, as the Series 2018E Bonds are currently held in the LIBOR Index Mode. At the conclusion of the initial LIBOR Index Mode (August 1, 2025) and at the option of the Health System, the Series 2018E Bonds may be converted to the Daily Mode, Weekly Mode, Commercial Paper Mode, Adjustable Long Mode, Bank Loan Mode, another Index Mode, FRN Rate Mode, or the Fixed Mode upon compliance with certain conditions set forth in the bond documents. The average interest rate during 2020 was 1.73%.

Banc of America Public Capital Corp—Represents ten-year debt financing, payable in quarterly installments, which include principal and interest of $1,366 beginning August 2016 through May 2026. The Banc of America Public Capital Corp debt is secured by the Health System's EHR system and bears interest at a fixed rate of 1.756% per annum payable quarterly on February 18th, May 18th, August 18th, and November 18th.

Notes Payable—These notes are secured by medical office buildings. Principal and interest are payable on a monthly basis. Per the agreements, the notes mature in 2023. Interest is fixed at 4.25%.

Lines of Credit—In March 2020, the Health System renewed an unsecured credit agreement with Key Bank, N.A. The agreement allows for borrowings up to $60,000 and has a maturity date of March 1, 2023. In the event that principal amounts are outstanding, interest is incurred at a rate that is variable at the Prime Rate or LIBOR Rate depending on the borrowing timeframe. The line of credit, among other things, contains a non-usage fee on the actual daily unborrowed portion of the principal amount available at the rate of one-tenth of 1% per annum. There were no amounts outstanding as of September 30, 2020 and 2019.

The Health System carries insignificant unsecured credit balances with Wells Fargo Bank, N.A. for working capital strategy needs such as vendor payments and employee reimbursements. Principal amounts are paid in full on a monthly basis and no interest was incurred related to these balances for the years ended September 30, 2020 and 2019.

Interest Costs—During the years ended September 30, 2020 and 2019 the Health System incurred total interest costs of $33,647 and $35,887, respectively. During 2020 and 2019, $5,694 and $3,485, respectively, has been capitalized and is reflected as a component of property, plant, and equipment. During the years ended September 30, 2020 and 2019, the Health System made cash payments for interest of $34,240 and $37,262, respectively, and cash payments for bond fees of $809 and $614, respectively.

Covenants—Debt agreements held by the Health System include a range of required covenants, provisions and conditions. The primary covenants are related to minimum debt service coverage, unrestricted cash positions, minimum credit ratings, and maximum indebtedness to capitalization. At September 30, 2020, the Health System was in compliance with all covenants, provisions and conditions required by outstanding agreements.

8. NONCONTROLLING INTEREST

The following table shows the allocation of controlling and noncontrolling interest within net assets as of September 30:

	Total Net Assets	Controlling Interest	Noncontrolling Interest
Net assets—October 1, 2018	$ 1,055,401	$ 1,057,202	$ (1,801)
Net assets without donor restrictions:			
Revenue in excess of expenses	130,810	130,772	38
Change in noncontrolling interests	1,763	-	1,763
Change in net assets from acquisition of noncontrolling interest	(7,397)	(7,397)	-
Change in net unrealized gain on investments	8,772	8,772	-
Net assets released from restrictions—capital	17,234	17,234	-
Other components of net periodic pension cost	(5,609)	(5,609)	-
Change in funded status of pension plans	(40,115)	(40,115)	-
Increase in net assets without donor restrictions	105,458	103,657	1,801
Decrease in net assets with donor restrictions	(13,675)	(13,675)	-
Increase in net assets	91,783	89,982	1,801
Net assets—September 30, 2019	1,147,184	1,147,184	-
Net assets without donor restrictions:			
Revenue in excess of expenses	171,055	171,055	-
Change in noncontrolling interests	-	-	-
Change in net assets from acquisition of noncontrolling interest	-	-	-
Change in net unrealized gain on investments	12,731	12,731	-
Net assets released from restrictions—capital	2,251	2,251	-
Other components of net periodic pension cost	(9,567)	(9,567)	-
Change in funded status of pension plans	4,976	4,976	-
Increase in net assets without donor restrictions	181,446	181,446	
Increase in net assets with donor restrictions	2,067	2,067	-
Increase in net assets	183,513	183,513	-
Net assets—September 30, 2020	$ 1,330,697	$ 1,330,697	$ -

9. EMPLOYEE RETIREMENT PLANS

Defined Benefit Plans—The St. Luke's Regional Medical Center, Ltd. Basic Pension Plan (the "SLRMC Plan") covers substantially all eligible employees employed by the Health System (with the exception of St. Luke's Magic Valley Regional Medical Center, Ltd. (SLMV) employees on or before December 31, 1994. The SLRMC Plan was amended and restated effective January 1, 1995, to exclude employees hired on or after that date from participation in the SLRMC Plan; however, the SLRMC Plan remains in effect for those participants who qualify and were hired prior to January 1, 1995. Employees eligible for the SLRMC Plan with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65), or after obtaining age 62 with 25 years of service, equal to a percentage of their highest five-year average annual compensation, not to exceed a certain maximum. The Health System makes annual contributions to the SLRMC Plan as necessary.

The SLMV Plan covers substantially all eligible SLMV employees employed by SLMV on or before April 1, 2005. The SLMV Plan was amended and restated effective April 1, 2005, to exclude employees hired on or after that date from participation in the SLMV Plan; however, the SLMV Plan remains in effect for those participants whose sum of their age plus years of credited service exceed 65 or who exceeded 10 years of service as of April 1, 2005. Participants are entitled to annual pension benefits beginning at normal retirement age (65), or after obtaining age 60 with 30 years of service, equal to a calculation based on either average annual compensation or credited service. The Health System makes annual contributions to the SLMV Plan as necessary.

The following table sets forth the SLRMC Plan and the SLMV Plan (collectively the "Plans") funded status, amounts recognized in the Health System's consolidated financial statements and other related financial information:

	SLRMC	SLMV	Total 2020	Total 2019
Projected benefit obligation for service rendered to date	$ 219,775	$ 55,218	$ 274,993	$ 264,355
Plan assets—at fair value	148,642	55,956	204,598	191,938
Funded status	$ (71,133)	$ 738	$ (70,395)	$ (72,417)
Employer contributions	$ 5,435	$ 1,565	$ 7,000	$ 9,880
Accrued pension liability (all noncurrent)	71,133	(738)	70,395	72,417
Change in funded status	2,090	(4,112)	(2,022)	34,938
Benefits paid	10,656	3,113	13,769	14,877
Accumulated benefit obligation	208,132	55,218	263,350	252,892

The following table presents the pension benefit costs:

	SLRMC	SLMV	Total 2020	Total 2019
Service cost	$ 3,028	$ -	$ 3,028	$ 2,486
Interest cost	6,030	1,477	7,507	8,974
Expected return on plan assets	(7,414)	(2,061)	(9,475)	(9,256)
Amortization of prior service cost	80	-	80	80
Amortization of net loss	8,862	717	9,579	4,198
Net periodic pension cost	$ 10,586	$ 133	$ 10,719	$ 6,482

Service cost is recorded on the consolidated statement of operations, within the line item employee compensation and benefits. The other components of net periodic benefit cost are recorded in the statement of changes in net assets, as other components of net periodic pension cost.

Amounts recognized in net assets without donor restrictions related to the Plans at September 30, consist of:

	SLRMC	SLMV	Total 2020	Total 2019
Prior service cost	$ 192	$ -	$ 192	$ 272
Net actuarial loss	(71,127)	(19,855)	(90,982)	(96,661)

The measurement date used to determine pension benefits is September 30. Contributions to the Plans for the year ending September 30, 2021, are expected to be approximately $14,000.

The overall investment strategy and policy has been developed based on the need to satisfy the long-term liabilities of the Plans. Risk management is accomplished through diversification across asset classes, multiple investment manager portfolios, and both general and portfolio-specific investment guidelines. The asset allocation guidelines for the Plans, including allocation ranges, are as follows:

	SLRMC	SLMV	Range
Asset Class:			
Broad US Equity	35 %	15 %	-5% / 5 %
Broad International Equity	29	10	-5 / 5
Core Real Estate	5	-	-3 / 3
Liability Hedging Fixed	31	75	-8 / 8
Cash Equivalents	-	-	0 / 3

Managers are expected to generate a total return consistent with their philosophy and outperform both their respective peer group medians and an appropriate benchmark, net of expenses, over a one-, three-, and five-year period. The investment guidelines contain categorical restrictions such as no commodities, short-sales and margin purchases; and asset class restrictions that address such things as single security or sector concentration, capitalization limits and minimum quality standards.

Expected long-term returns on the Plans' assets are estimated by asset classes, and are generally based on historical returns, volatilities and risk premiums. Based upon the Plans' asset allocation, composite return percentiles are developed upon which the Plans' expected long-term return is determined. As of September 30, 2020, the amounts and percentages of the fair value of Plans' assets are as follows:

	SLRMC		SLMV	
Broad US Equity	$ 51,646	35 %	$ 8,682	16 %
Broad International Equity	43,883	29	5,527	10
Core Real Estate	7,244	5	-	-
Liability Hedging Fixed	44,214	30	41,493	74
Cash Equivalents	1,656	1	254	-
Total	$ 148,643	100 %	$ 55,956	100 %

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid from the Plans:

	SLRMC	SLMV	Total
2021	$ 14,205	$ 3,174	$ 17,379
2022	14,673	3,211	17,884
2023	14,494	3,242	17,736
2024	14,119	3,239	17,358
2025	13,994	3,221	17,215
Thereafter	65,923	15,653	81,576
	$ 137,408	$ 31,740	$ 169,148

Assumptions used in determining the actuarial present value of net periodic benefit cost of the Plans were as follows:

SLRMC	**2020**	**2019**
Spot discount rates	2.92–3.31 %	4.13–4.40 %
Rate of increase in future compensation levels	2.00–4.00	2.00–4.00
Expected long-term rate of return on assets	6.50	6.75
SLMV		
Spot discount rates	2.82–3.15 %	4.04–4.30 %
Expected long-term rate of return on assets	5.00	5.00

Assumptions used in determining the actuarial present value of projected benefit obligation of the Plans were as follows:

SLRMC	**2020**	**2019**
Weighted average discount rate	2.77 %	3.21 %
Rate of increase in future compensation levels	2.00–4.00	2.00–4.00
SLMV		
Weighted average discount rate	2.65 %	3.15 %

The principal cause of the change in the unfunded pension liability is a decrease in the discount rate, off-set by employer contributions and overall market performance.

Supplemental Retirement Plan for Executives—The Supplemental Retirement Plan for Executives (SERP) is a non-qualified retirement plan for certain executives of the Health System. The following table sets forth the funded status, amounts recognized in the Health System's consolidated financial statements, and other SERP financial information:

	2020	**2019**
Projected benefit obligation for service rendered to date	$ 26,824	$ 24,857
Plan assets—at fair value	-	-
Funded status	$(26,824)	$(24,857)
Employer paid benefits	$ 1,155	$ 891
Accrued pension liability (noncurrent)	25,415	23,515
Accrued pension liability (current)	1,409	1,342
Change in funded status	1,967	3,436
Accumulated benefit obligation	26,751	24,483

The following table presents the pension benefit costs:

	2020	**2019**
Service cost	$ -	$ 816
Interest cost	684	843
Amortization of prior service cost	59	59
Amortization of net loss	1,133	711
Net periodic pension cost	$ 1,876	$ 2,429

Service cost is recorded on the consolidated statement of operations, within the line item employee compensation and benefits. The other components of net periodic benefit cost are recorded in the statement of changes in net assets, as other components of net periodic pension cost.

Due to its non-qualified status, the SERP is considered unfunded under the Employee Retirement Income Security Act, as disclosed above. The Health System has set aside funds in

a Rabbi Trust for the purpose of funding the SERP. The Rabbi Trust asset balance at September 30, 2020 and 2019 was $19,493 and $13,723, respectively.

The measurement dates used to determine pension benefits is September 30. The Health System expects to make approximately $1,409 of benefit payments directly to plan participants for the year ending September 30, 2021. The projected benefit obligation increase was primarily driven by participant movement, plan experience, the passage of time, and a decrease in the discount rate.

Amounts recognized in net assets without donor restrictions related to the SERP at September 30, consist of:

	2020	2019
Prior service cost	$ (29)	$ (89)
Net actuarial loss	(7,178)	(5,876)

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid from the SERP:

	Benefit Payments
2021	$ 1,409
2022	1,545
2023	1,582
2024	1,569
2025	1,555
Thereafter	7,510
	$ 15,170

Assumptions used in determining the actuarial present value of net periodic benefit cost were as follows:

	2020	2019
Spot discount rates	2.83–3.15 %	4.05–4.33 %
Rate of increase in future compensation levels	4.00	4.00

Assumptions used in determining the actuarial present value of projected benefit obligation were as follows:

	2020	2019
Weighted average discount rate	2.64 %	3.15 %
Rate of increase in future compensation levels	4.00	4.00

Defined Contribution Plan—The Health System sponsors two defined contribution plans (the "Contribution Plans") that cover substantially all employees. The Health System's contributions to these Contribution Plans are at the discretion of the Board. Amounts

contributed are allocated to participants based on individual compensation amounts, years of service, and the participant's level of participation in tax deferred annuity programs. During 2020 and 2019, contributions to these Contribution Plans were $54,402 and $49,264, respectively.

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The following disclosure of the estimated fair value of financial instruments is made in accordance with the requirements of ASC 825, *"Financial Instruments"*. The Health System accounts for certain assets and liabilities at fair value or on a basis that is approximate to fair value. The estimated fair value amounts have been determined by the Health System using available market information and appropriate valuation methodologies. However, considerable judgment is required in interpreting market data to develop the estimates of fair value. Accordingly, the estimates presented herein are not necessarily indicative of the amounts that the Health System could realize in a current market exchange.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value should be based on the assumptions that the market participants would use, including a consideration of nonperformance risk.

The Health System assesses the inputs used to measure fair value using a three-level hierarchy based on the extent to which inputs used in measuring fair value are observable in the market. The fair value hierarchy is as follows:

Level 1—Quoted (unadjusted) prices for identical assets or liabilities in active markets that the Health System has the ability to access.

Level 2—Other observable inputs, either directly or indirectly, including: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified or contractual term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3—Unobservable inputs for the asset or liability. The determination to measure the asset or liability as a level 3 depends on the significance of the input to the fair value measurement.

The asset or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. In instances where the inputs used to measure fair value fall into different levels of the hierarchy, the fair value measurement has been determined based on the lowest-level input that is significant to the fair value measurement in its entirety. The Health System's assessment of the significance of a particular item to the fair value measurement in its entirety requires judgment, including the consideration of inputs specific to the asset. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs. The Health System's policy is to recognize transfers between all levels as of the beginning of the reporting period. For the year ended September 30, 2020 and 2019 there were $0 and $13,000 transferred from Level 2 to Level 1, respectively.

Following is a description of the valuation methodologies used for the Health System's assets or liabilities measured at fair value.

Cash and Cash Equivalents—The carrying amounts reported in the balance sheet approximate their fair value.

Accounts Receivables, Accounts Payable, Accrued Liabilities, and Estimated Payable to Medicare and Medicaid Programs—The carrying amounts reported in the balance sheet approximate their fair value.

Assets Whose Use is Limited—These assets consist primarily of cash and cash equivalents, mutual funds, debt and equity securities, and pledges receivable. For cash and cash equivalents, pledges receivable and interest receivable, the carrying amount reported in the balance sheet approximates fair value.

For mutual funds the fair value is based on the value of the daily closing price as reported by the fund. Mutual funds held by the Health System are open-end mutual funds that are registered with the Securities and Exchange Commission. The mutual funds held by the Health System include funds that are traded on both active and inactive markets.

For equities (common stock), the fair value is based on the value of the closing price reported on the active market on which the individual securities are traded.

For government obligations, the fair value is measured using pricing models maximizing the use of observable inputs for similar securities.

For commercial paper, the fair value is based on amortized cost with observable inputs, including security cost, maturity, and credit rating.

For debt securities, the fair value is measured using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flows, and other pricing models. These models are primarily industry standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures.

The following tables set forth by level within the fair value hierarchy a summary of the Health System's investments measured at fair value on a recurring basis:

	Fair Value Measurements as of September 30, 2020, Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments:				
Cash and cash equivalents	$ 61,959	$ -	$ -	$ 61,959
Mutual funds	55,750	339,812	-	395,562
Government and agency securities	-	215,669	-	215,669
Corporate bonds, notes, mortgages and asset-backed securities	-	339,673	-	339,673
Subtotal	$ 117,709	$ 895,154	$ -	1,012,863
Investments measured at net asset value:				
Mortgages and asset-backed securities				131,735
Total assets				$ 1,144,598

	Fair Value Measurements as of September 30, 2019, Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments:				
Cash and cash equivalents	$ 44,863	$ -	$ -	$ 44,863
Mutual funds	47,898	183,060	-	230,958
Government and agency securities	-	209,070	-	209,070
Corporate bonds, notes, mortgages and asset-backed securities	-	259,903	-	259,903
Subtotal	$ 92,761	$ 652,033	$ -	744,794
Investments measured at net asset value:				
Mortgages and asset-backed securities				99,537
Total assets				$844,331

Fair Value of Pension Plan Assets—In addition to the types of assets listed above as held by the Health System, the Employee Retirement Plans also hold assets within limited partnerships, limited liability companies, and common collective trusts.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price.

Government obligations are valued at pricing models maximizing the use of observable inputs for similar securities.

Limited partnerships and limited liability companies are valued at fair value based on the audited financial statements of the partnerships and the percentage ownership in the partnership. This method is an accepted practical expedient that is considered equivalent to NAV. The assets held were further considered for level of inputs used. When quoted prices are not available for identical or similar assets, real estate assets are valued under a discounted cash flow or lender survey approach that maximizes observable inputs, but includes adjustments for certain risks that may not be observable, such as cap and discount rates, maturities and loan to value ratios.

Common collective trusts are valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, based on the hierarchy requirements for fair value guidance outlined previously, a summary of the assets of the Employee Retirement Plans measured at fair value on a recurring basis:

	Fair Value Measurements as of September 30, 2020, Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**	**Total**
Pension assets:				
Cash and cash equivalents	$ 1,910	$ -	$ -	$ 1,910
Domestic mutual funds	16,175	-	-	16,175
International mutual funds	146,325	-	-	146,325
Domestic stocks	12,302	-	-	12,302
International stocks	1,200	-	-	1,200
Limited partnerships and liability companies	-	-	7,244	7,244
Subtotal	$177,912	$ -	$7,244	185,156
Investments measured at net asset value:				
Common collective trusts				19,442
Total assets				$204,598

	Fair Value Measurements as of September 30, 2019, Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**	**Total**
Pension assets:				
Cash and cash equivalents	$ 3,336	$ -	$ -	$ 3,336
Domestic mutual funds	133,172	-	-	133,172
International mutual funds	15,440	-	-	15,440
Domestic stocks	11,377	-	-	11,377
International stocks	1,302	-	-	1,302
Limited partnerships and liability companies	-	-	7,095	7,095
Subtotal	$164,627	$ -	$7,095	171,722
Investments measured at net asset value:				
Common collective trusts				20,144
Total assets				$191,866

The Health System's use of Level 3 unobservable inputs account for 3.52% and 3.70%, respectively, of the total fair value of Employee Retirement Plan assets as of September 30, 2020 and 2019. The following table summarizes the changes in Level 3 assets measured at fair value as of September 30:

Ending balance—September 30, 2018	$ 7,367
Sales	(591)
Allocation of net capital gain	243
Miscellaneous fees	(81)
Interest received	179
Changes in unrealized gains	(22)
Ending balance—September 30, 2019	7,095
Sales	-
Allocation of net capital gain	-
Miscellaneous fees	(80)
Interest received	336
Changes in unrealized gains	(107)
Ending balance—September 30, 2020	$ 7,244

The unrealized gains and losses on investment accounts at September 30, 2020 were determined to be temporary in nature as the change in market value for these assets was the result of fluctuating interest rates and market activity rather than the deterioration of the credit worthiness of the issuers. In the event that the Health System disposes of these securities before maturity, it is expected that the realized gains or losses, if any, will be immaterial both quantitatively and qualitatively to the statement of operations and financial position as of the Health System's fiscal year end.

The following tables show the Health System's investments' fair values and gross unrealized losses for individual securities that have been in a continuous loss position for 12 months or less as of September 30, 2020 and those that have been in a loss position for 12 months or more as of September 30, 2020. These investments are interest-yielding debt securities of varying maturities. The Health System has determined that the unrealized loss position for these securities is primarily due to market volatility. Generally, in a rising interest rate environment, the estimated fair value of fixed income securities would be expected to decrease; conversely, in a decreasing interest rate environment, the estimated fair value of

fixed income securities would be expected to increase. These securities may also be negatively impacted by illiquidity in the market.

	In a Continuous Loss Position for Less than 12 Months		
	Estimated Fair Value	Unrealized Losses	Total Number of Positions
Corporate bonds, notes, mortgages and asset-backed securities	$ 35,524	$ (393)	107
Mutual funds	18,299	(884)	17
Government & agency securities	39,672	(188)	31
Total	$ 93,495	$ (1,465)	155

	In a Continuous Loss Position for more than 12 Months		
	Estimated Fair Value	Unrealized Losses	Total Number of Positions
Corporate bonds, notes, mortgages and asset-backed securities	$ 4,241	$ (276)	20
Mutual funds	3,688	(523)	3
Government & agency securities	100	(1)	1
Total	$ 8,029	$ (800)	24

Fair Value of Debt—The interest rate on the Health System's Variable Rate Revenue Bonds is reset daily to reflect current market rates. Consequently, the carrying value approximates fair value. The carrying amount reported in the balance sheet for finance leased assets approximates its fair value.

The estimated fair value of the Fixed Rate Bonds as of September 30, 2020 and 2019 was $648,130 and $644,567, respectively, and are based on Level 2 inputs within the fair value hierarchy. The fair value was estimated by discounting the future cash flows using rates currently available for debt of similar terms and maturity. The carrying value of the Fixed Rate Bonds as of September 30, 2020 and 2019 was $552,970 and $555,315, respectively.

The estimated fair value of the notes payable as of September 30, 2020 and 2019, was $27,251 and $25,912, respectively. The fair value is based on Level 2 inputs within the fair value hierarchy and was estimated by discounting the future cash flows using rates currently available for debt of similar terms and maturity. The carrying value of the notes payable as of September 30, 2020 and 2019 was $24,736 and $25,390, respectively.

The fair value estimates presented herein are based on pertinent information available to management as of September 30, 2020. Although management is not aware of any factors that would significantly affect the estimated fair value amounts, such amounts have not been comprehensively revalued for purposes of these financial statements since that date, and current estimates of fair value may differ significantly from the amounts presented herein.

11. COMMITMENTS AND CONTINGENCIES

The Health System maintains professional liability coverage through a "claims made" insurance policy. The policy provides coverage for claims filed within the period of the policy term. The current policy period ends May 31, 2021 and includes provisions for purchase of tail coverage in the event a new carrier is selected. The Health System also maintains reserves based primarily on actuarial estimates provided by an independent third party for the portion of its professional liability risks, including incurred but not reported claims, for which it does not have insurance coverage. Reserves for losses and related expenses are estimated using expected loss reporting patterns and are discounted to their present value using a discount rate of 3.5%. There can be no assurance that the ultimate liability will not exceed such estimates. Adjustments to the estimated reserves are included in results of operations in the periods when such amounts are determined. As of September 30, 2020, and 2019, the Health System had professional liability recorded in accounts payable and accrued liabilities in the amounts of $22,367 and $21,860, respectively.

As of September 30, 2020, and 2019, the Health System had commitments on construction contracts and equipment purchases totaling $79,200 and $137,143, respectively.

The Health System is routinely involved in other litigation matters and regulatory investigations arising in the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material effect on the Health System's future financial position, results of operations, or cash flows.

12. FUNCTIONAL EXPENSES

The Health System provides medical and healthcare services to residents within its geographic location. Expenses from continuing operations related to providing these services for the years ended September 30 are allocated as follows:

	2020	2019
Professional, nursing, and other patient care services	$ 2,496,764	$ 2,376,412
Fiscal and administrative support services	422,233	415,208
	$ 2,918,997	$ 2,791,620

13. INCOME TAXES

Income tax expense for the Health System differs from the income tax expense at the U.S. federal statutory tax rate of 21% due to state taxes, net of a federal benefit, nondeductible

business meals and entertainment expenses, and tax-exempt earnings of our not-for-profit entities.

Deferred income taxes resulted from temporary differences between the tax basis of assets and liabilities and their reported amounts in the financial statements, resulting in taxable or deductible amounts in future years and net operating loss carryforwards (NOLs).

Management assesses the available positive and negative evidence to estimate whether sufficient future taxable income will be generated to permit use of the existing DTAs for each of the Health System's legal entities. A significant piece of objective negative evidence evaluated was the cumulative loss incurred over the three-year period ended September 30, 2020. Such objective evidence limits the ability to consider other subjective evidence, such as our projections for future growth.

As of September 30, 2020, the Health System has net operating loss carry forwards in the amount of $108,072 and $89,259 for federal and state jurisdictions, respectively. The NOLs are set to expire in years 2021 through 2041. The Health System does not believe that it is more likely than not they will utilize these losses prior to their expiration and as such has provided a full valuation allowance against these losses. The amount of the DTA considered realizable, however, could be adjusted if estimates of future taxable income during the carryforward period are reduced or increased or if objective negative evidence in the form of cumulative losses is no longer present and additional weight is given to subjective evidence such as our projections for growth.

The Health System accounts for uncertain tax positions in accordance with ASC 740. Management is not aware of any uncertain tax positions that should be recorded. The Health System includes penalties and interest, if any, with its provision for income taxes in the non-operating items in the consolidated statements of operations and changes in net assets.

The Health System is subject to taxation in the United States and Idaho jurisdictions. As of September 30, 2020, the Health System's tax years for 2017, 2018 and 2019 are subject to examination by the tax authorities. As of September 30, 2020, the Health System is no longer subject to U.S. Federal or Idaho examinations by tax authorities for tax years before 2017.

14. SUBSEQUENT EVENTS

The Health System has evaluated subsequent events through December 18, 2020. This is the date the financial statements were available to be issued.

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