TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
SEPTEMBER 30, 2021

PREPARED FOR:

ST. LUKE'S MCCALL, 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 15, 2022

Form 990 Return of Organization Exempt From Income Tax

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

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2020 calendar year, or tax year beginning OCT 1, 2020 and ending SEP 30, 2021

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

C Name of organization: St. Luke's McCall, 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: 27-3311774

E Telephone number: (208) 706-9585

G Gross receipts $: 51,933,822.

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: 2010

M State of legal domicile: ID

Part I Summary

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)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	12
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,693,176.	2,277,633.
9	Program service revenue (Part VIII, line 2g)	39,154,257.	48,718,991.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,133,712.	115,578.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	69,582.	76,009.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	43,050,727.	51,188,211.
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) ▶ 185,014.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	38,717,689.	41,235,881.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	38,717,689.	41,235,881.
19	Revenue less expenses. Subtract line 18 from line 12	4,333,038.	9,952,330.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	54,132,875.	67,484,684.
21	Total liabilities (Part X, line 26)	5,327,936.	8,924,616.
22	Net assets or fund balances. Subtract line 21 from line 20	48,804,939.	58,560,068.

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 8-4-2022

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

Paid Preparer Use Only

Print/Type preparer's name: John Sadoff Jr. | Preparer's signature: John W. Sadoff Jr. | Date: 8/4/2022 | 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 $ 30,460,471. including grants of $) (Revenue $ 39,319,688.)
Medical and Surgical

Services at St. Luke's McCall include a 24-hour emergency department, outpatient surgery, orthopedic surgery, general surgery, diagnostics, maternity services, inpatient physical therapy, intensive care and medical/surgical units. During fiscal year 2021, St. Luke's McCall provided patient care for 569 admissions covering 1,474 patient days. They also provided patient care associated with 33,039 outpatient visits.

4b (Code:) (Expenses $ 7,281,522. including grants of $) (Revenue $ 9,399,303.)
Physician Services

St. Luke's McCall has two physician clinics:

(1) Payette Lakes Medical Clinic has nine family medicine physicians, and seven family medicine P.A.'s and N.P.'s who collectively completed 30,512 clinic visits in fiscal year 2021.

(2) McCall Medical Clinic has one internal medicine physician, one general surgeon, one orthopedic surgeon and one orthopedic P.A. who collectively completed 14,291 clinic visits in fiscal year 2021.

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 ▶ 37,741,993.

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 ☒

				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			
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	12		
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) Chris Roth	2.00									
CEO & Director	52.00	X		X				0.	1,091,130.	50,570.
(2) Pamela Lindemoen	2.00									
SVP COO (End 3/2021)	50.00			X				0.	916,656.	19,741.
(3) Jeffrey S. Taylor	2.00									
SR VP/CFO/Treasurer	50.00			X				0.	785,231.	47,998.
(4) Christine Neuhoff	2.00									
SR VP/Chief Legal Officer/Secretary	50.00			X				0.	733,152.	41,525.
(5) Gregory W. Irvine, MD	40.00									
Physician	0.00					X		0.	655,177.	39,134.
(6) Timothy Neuschwander, MD	40.00									
Physician	0.00					X		0.	558,451.	36,272.
(7) David C. Pate, MD, JD	0.00									
Former President & CEO	0.00						X	0.	508,200.	5,406.
(8) Adam Weller, MD	40.00									
Physician	0.00					X		0.	390,601.	43,371.
(9) John A. Kremer, MD	40.00									
Physician	0.00					X		0.	393,625.	26,881.
(10) Jonathan Currey, MD	40.00									
Physician	0.00					X		0.	337,888.	38,635.
(11) David McFadyen	10.00									
VP Population Health	30.00				X			0.	259,869.	21,947.
(12) Amber Green	40.00									
Chief Operating Officer/CNO	0.00				X			0.	149,756.	28,821.
(13) Bob Lokken	0.50									
Chair (Start 11/2020)	3.00	X		X				0.	0.	0.
(14) Rich Raimondi	0.50									
Chair (End 11/2020)	5.00	X		X				0.	0.	0.
(15) Alan Korn, MD	0.50									
Director	3.00	X						0.	0.	0.
(16) Andy Scoggin	0.50									
Director	3.00	X						0.	0.	0.
(17) Arthur F. Oppenheimer	0.50									
Director	3.00	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) Bill Whitacre	0.50									
Director	3.00	X						0.	0.	0.
(19) Brigette Bilyeu	0.50									
Director	3.00	X						0.	0.	0.
(20) Dan Krahn	0.50									
Director	3.00	X						0.	0.	0.
(21) Jeff Fox	0.50									
Director (End 5/2021)	3.00	X						0.	0.	0.
(22) Jon Miller	0.50									
Director	3.00	X						0.	0.	0.
(23) Karen Vauk	0.50									
Director	3.00	X						0.	0.	0.
(24) Lisa Grow	0.50									
Director	3.00	X						0.	0.	0.
(25) Lucie DiMaggio, MD	0.50									
Director	3.00	X						0.	0.	0.
(26) Mark Durcan	0.50									
Director	3.00	X						0.	0.	0.
1b Subtotal ▶								0.	6,779,736.	400,301.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								0.	6,779,736.	400,301.

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
Interior Systems Inc 5446 W State St, Boise, ID 83703	Construction Services	1,766,103.
DeBest Plumbing Inc 11477 W President Dr., Boise, ID 83713	Construction Services	724,454.
Upson Co 4512 E Ustick Rd, Caldwell, ID 83605	Construction Services	717,687.
Anesthesia Associates of Boise 2537 W State St, Suite 200, Boise, ID 83702	Physician Services	625,951.
Jordan-Wilcomb Construction Inc 406 S 6th St, Boise, ID 83702	Construction Services	458,458.

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 ▶ 29

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) Rosa Davila Director (Start 9/2021)	0.50 3.00	X						0.	0.	0.
(28) Tom Corrick Director	0.50 3.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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				
	e	Government grants (contributions)	1e	2,163,419.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	114,214.			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f			2,277,633.			
Program Service Revenue			Business Code				
	2a	Net Patient Revenue	900099	47,083,719.	47,083,719.		
	b	Contract Service Reven	900099	1,327,620.	1,327,620.		
	c	Taxing District Revenu	900099	181,000.	181,000.		
	d	SLHS Allocation Revenu	900099	102,537.	102,537.		
	e						
	f	All other program service revenue	900099	24,115.	24,115.		
	g	**Total.** Add lines 2a-2f		48,718,991.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		103,331.			103,331.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a	2,177.				
	b	Less: rental expenses 6b	0.				
	c	Rental income or (loss) 6c	2,177.				
	d	Net rental income or (loss)		2,177.			2,177.
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a	745,858.	12,000.			
	b	Less: cost or other basis and sales expenses 7b	745,611.	0.			
	c	Gain or (loss) 7c	247.	12,000.			
	d	Net gain or (loss)		12,247.			12,247.
	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					
Miscellaneous Revenue			Business Code				
	11a	Cafeteria/Catering/Ven	722514	73,832.			73,832.
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		73,832.			
	12	**Total revenue.** See instructions		51,188,211.	48,718,991.	0.	191,587.

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	945,871.	945,871.		
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	28,957.	28,957.		
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	485,117.	472,989.	12,128.	
12 Advertising and promotion	14,744.		14,744.	
13 Office expenses	374,258.	370,912.	3,264.	82.
14 Information technology	1,893,894.	1,885,345.	8,549.	
15 Royalties				
16 Occupancy	402,495.	387,109.	15,386.	
17 Travel	69,421.	61,727.	7,694.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	28.	28.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,668,946.	1,405,199.	263,747.	
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	22,180,330.	19,940,747.	2,064,677.	174,906.
b Supplies	5,861,657.	5,718,755.	132,876.	10,026.
c Allocated SLHS Expense	5,219,638.	5,219,638.		
d Contract Service	893,304.	772,787.	120,517.	
e All other expenses	1,197,221.	531,929.	665,292.	
25 **Total functional expenses.** Add lines 1 through 24e	41,235,881.	37,741,993.	3,308,874.	185,014.
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		76,582.	2	97,233.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		5,322,349.	4	7,267,808.
	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		1,408,708.	8	1,992,895.
	9	Prepaid expenses and deferred charges		821,489.	9	793,100.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 42,169,553.			
	b	Less: accumulated depreciation	10b 12,753,625.	22,340,640.	10c	29,415,928.
	11	Investments - publicly traded securities		4,604,145.	11	4,573,354.
	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		19,558,962.	15	23,344,366.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		54,132,875.	16	67,484,684.
Liabilities	17	Accounts payable and accrued expenses		1,646,413.	17	3,388,976.
	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		3,681,523.	25	5,535,640.
	26	**Total liabilities.** Add lines 17 through 25		5,327,936.	26	8,924,616.
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		48,804,939.	27	58,560,068.
	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		48,804,939.	32	58,560,068.
	33	Total liabilities and net assets/fund balances		54,132,875.	33	67,484,684.

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	51,188,211.
2	Total expenses (must equal Part IX, column (A), line 25)	2	41,235,881.
3	Revenue less expenses. Subtract line 2 from line 1	3	9,952,330.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	48,804,939.
5	Net unrealized gains (losses) on investments	5	-87,013.
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	-110,188.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	58,560,068.

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

2020

Open to Public Inspection

Name of the organization	Employer identification number
St. Luke's McCall, Ltd.	27-3311774

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2020.** 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 - 2019.** 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 - 2020.** 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 - 2019.** 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2019** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2020.** 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 - 2019.** 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 line 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 lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in line 11a above?	**11b**		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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 line 2, above, 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 governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b 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 line 2a, above, 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 lines 3a and 3b 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? *If "Yes" or "No" 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 0.015 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 0.035.	**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 0.85 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	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (*describe in* **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

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

2020

Name of the organization	**Employer identification number**
St. Luke's McCall, Ltd.	27-3311774

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 (entering "N/A" in column (b) instead of the contributor name and address), 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 McCall, Ltd.

Employer identification number: 27-3311774

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		$ 2,095,127.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 111,412.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 68,292.	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.)

Name of organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

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 McCall, Ltd.	27-3311774

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

2020

Open to Public Inspection

Name of the organization
St. Luke's McCall, Ltd.

Employer identification number
27-3311774

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	88,407.	298,192.		386,599.
b Buildings		9,323,297.	6,198,239.	3,125,058.
c Leasehold improvements				
d Equipment		7,884,674.	6,555,386.	1,329,288.
e Other		24,574,983.		24,574,983.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				29,415,928.

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)	Due from Related Organizations	23,344,366.
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶		23,344,366.

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	5,195,882.
(3)	Operating Leases	339,758.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶		5,535,640.

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

2020

Open to Public Inspection

Name of the organization
St. Luke's McCall, Ltd.

Employer identification number
27-3311774

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: [ ] 100% [ ] 150% [X] 200% [ ] Other _____ %	3a	X	
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: [ ] 200% [ ] 250% [ ] 300% [ ] 350% [X] 400% [ ] Other _____ %	3b	X	
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		
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		
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		

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)			602,555.		602,555.	1.46%
b Medicaid (from Worksheet 3, column a)			5,038,227.	3,767,851.	1,270,376.	3.08%
c Costs of other means-tested government programs (from Worksheet 3, column b)			37,496.	21,812.	15,684.	.04%
d **Total.** Financial Assistance and Means-Tested Government Programs			5,678,278.	3,789,663.	1,888,615.	4.58%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			347,686.		347,686.	.84%
f Health professions education (from Worksheet 5)			271,200.		271,200.	.66%
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other Benefits			618,886.		618,886.	1.50%
k **Total.** Add lines 7d and 7j			6,297,164.	3,789,663.	2,507,501.	6.08%

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			9,000.		9,000.	.02%
3	Community support						
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building			21,675.		21,675.	.05%
7	Community health improvement advocacy						
8	Workforce development						
9	Other						
10	Total			30,675.		30,675.	.07%

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	940,358.		
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	7,930,616.		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	10,939,741.		
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-3,009,125.		
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

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 McCall 1000 State Street McCall, ID 83638 www.stlukesonline.org State of Idaho License #11	X	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 McCall

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): www.stlukesonline.org/about-st-lukes/supporting-the-community			
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 McCall

			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	[X] 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 McCall

		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 McCall

		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? **23**		X
	If "Yes," explain in Section C.		
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? **24**		X
	If "Yes," explain in Section C.		

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 McCall:

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. Central District Health, Idaho District 4
4. Southwest District Health, Idaho District 3
5. Idaho Department of Labor
6. Cascade Medical Center
7. McCall Donnelly School District
8. Adams County Health Center (FQHC)
9. Valley County Commissioner
10. City of McCall
11. Riggins Idaho Primary Health Care Clinic
12. City of New Meadows

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. Donnelly Fire and EMS

14. Payette Lakes Medical Clinics

St. Luke's McCall:

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

Group #1: Improve the Prevention and Management of Obesity

Group #2: Improve Mental Health

Group #3: Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Group #4: Improve Access to Affordable Dental Care

Group #5: Improve Access to Affordable Health Care and 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 implementation plan programs designed to address our significant health needs below:

Significant Health Need #1: Improve the Prevention and Management of Obesity

1. Program Name: Develop a Region-Wide Plan to Promote Walking and Biking

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.

2. Program Name: Promote a Healthy Food Culture

3. Program Name: Complete Health Improvement Program (CHIP)

4. Program Name: Education Classes on Various Nutrition, Weight Management, and Exercise Topics

5. Program Name: Nutrition, Fitness, and Resiliency Programs for School/After School Programs

6. Program Name: Workforce Wellness Programs (Walking, Nutrition, and Mental Resilience)

Significant Health Need #2: Improve Mental Health

7. Program Name: Providing Alternative Healthcare Stress Reduction and Mindfulness Modalities (Yoga, Meditation, Ear Acupuncture)

8. Program Name: Hope and Healing

9. Program Name: Classes and Support Groups for Various Mental Health Topics and Health Conditions

10. Youth and Senior Focused Community Listening Sessions

Significant Health Need #3: Reduce Substance Abuse: Drug Misuse and Excessive Drinking

11. Program Name: School Based Vaping and Nicotine Prevention and Cessation Education

12. Program Name: Valley County Opioid Response Project Consortium (VCORP)

13. Program Name: West Central Mountains Icelandic Prevention Approach Coalition (WCM-IPA)

Significant Health Need #4: Improve Access to Affordable Dental Care

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: Brighter Smiles

Significant Health Need #5: Improve Access to Affordable Health Care and Affordable Health Insurance

15. Program Name: Unreimbursed Care/ Financial Care

16. Program Name: Your Health Idaho

17. Program Name: Senior Foot Clinics

17. Program Name: Encourage and Support Partners in their Grant Writing for Health Improvement Programs

18. Program Name: Skin Cancer Screenings

19. Program Name: Childbirth Education

20. Program Name: Child Car Seat Installation

21. Program Name: Free Community Health Improvement Services Offered at Clinic

St. Luke's McCall:

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

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.

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 McCall

Part V, line 16a, FAP website:

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

St. Luke's McCall

Part V, line 16b, FAP Application website:

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

St. Luke's McCall

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

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

St. Luke's McCall:

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.

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? 7

Name and address	Type of Facility (describe)
1 St. Luke's Clinic 209 Forest St. McCall, ID 83638	General Surgery, Internal Medicine, Wound Center
2 St. Luke's Clinic 200 Forest St McCall, ID 83638	Orthopedic Surgery and Sleep medicine
3 St. Luke's Clinic 301 Deinhard Lane McCall, ID 83638	Behavioral Health and Integrative Medicine
4 St. Luke's Clinic 211 Forest St. McCall, ID 83638	Family Medicine, Nephrology
5 St. Luke's Clinic Salmon River 214 N. Main St. Riggins, ID 83549	Family Medicine
6 St. Luke's Meadows Valley Family Med 320 Virginia St. New Meadows, ID 83654	Family Medicine
7 St. Luke's Rehabilitation 1010 State Street McCall, ID 83638	Rehabilitation

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 1, Line 6a:

St. Luke's McCall, Ltd. is not required under Idaho law to file a community benefit report, since its total licensed beds are less than the minimum 150 bed requirement threshold. (McCall has 25 licensed beds.) Moreover, the activity of St. Luke's McCall, Ltd. is not included in the community benefit report within any of its related organizations within the St. Luke's Health System.

Part VI Supplemental Information *(Continuation)*

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

During the fiscal year 2021, St. Luke's administrated and dispensed the 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 1, Line 5a, Discounted Care:

Starting in fiscal year 2021, St. Luke's no longer sets a detailed financial statement budget, and instead operates under a dynamic financial forecast. Due to this change, the answer to 5a is no. Financial assistance is provided to any qualifying patients, regardless of budget.

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

Part VI Supplemental Information *(Continuation)*

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 as current economic conditions.

Part III, Line 8:

The source of the information is the Medicare Cost Report for fiscal year 2021. The amount is calculated by comparing the total Medicare apportioned costs (allowable costs) to payments (including IME and GME) received during FY'21.

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

Part VI Supplemental Information *(Continuation)*

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 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

Part VI Supplemental Information *(Continuation)*

(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, Line 4:

Adams and Valley counties represent the geographic area used to define the community we serve also referred to here as our primary service area or service area. The criteria we use in selecting this area as the community we serve is to include the entire population of the counties where at least 70% of our inpatients reside. The residents of these counties comprise about 80% of our inpatients with approximately 61% of our inpatients living in Valley County and 19% in Adams County. According to Idaho Health and Welfare there is one other licensed hospital Valley County. There are multiple federally designated medically underserved areas or populations in our Adams and Valley counties service area.

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

Part VI Supplemental Information *(Continuation)*

Partnerships, allowing us to meet patients' medical needs close to home and family.

In regards to race, both Idaho and our service territory are comprised of about a 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 4% of our defined service area. Adams County is approximately 3% Hispanic, and Valley County is 5% Hispanic.

Idaho experienced a 30% increase in population from 2000 to 2016, ranking it as one of fastest growing states in the country. Adams and Valley Counties have followed that trend, experiencing a 29% increase in population within that timeframe. St. Luke's McCall is working to manage the volume and scope of services in order to meet the needs of a growing population.

Over the past ten years the 65 plus year old age group was the fastest growing segment of our community. Currently, about 25% of the people in our community are over the age of 65. According to the U.S. Census, about 15% of the people in the U.S. are over age 65.

The official United States poverty rate increased from 12.5% in 2003 to 14% in 2016. Our service area poverty rate has also increased. The poverty rate in Valley County is currently well below the national average at 9% but above the national average in Adams County. The poverty rate in our community for children under the age of 18 is again below the national average for Valley County and above the national average for Adams County. Although both Adams and Valley county poverty rates have started to level

Part VI Supplemental Information *(Continuation)*

out, Adam's County's is still well above where it was prior to the recession in 2008.

Median income in the United States has risen by 33% since 2003. Growth in income in our service area during that period was also over 30%. Median income in Adams County is well below the national median and lower than Idaho's median income. Median income in Valley County is slightly above the national 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 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.

Part VI Supplemental Information *(Continuation)*

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

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

--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

Part VI Supplemental Information *(Continuation)*

(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.

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; Obstetrics/Gynecology; Occupational Medicine;

Part VI Supplemental Information *(Continuation)*

Orthopedics; Outpatient Rehabilitation; Plastic Surgery; Psychiatry and Addiction; Pulmonary Medicine; Sleep Disorders; and Urology.

In addition, St. Luke's works with other regional facilities, including Weiser Memorial Hospital and Salmon River Clinic, through a combination of management and other contracts for select specified services.

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

2020

Open to Public Inspection

Name of the organization

St. Luke's McCall, Ltd.

Employer identification number

27-3311774

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) Chris Roth	(i)	0.	0.	0.	0.	0.	0.	0.
CEO & Director	(ii)	947,758.	0.	143,372.	21,519.	29,051.	1,141,700.	0.
(2) Pamela Lindemoen	(i)	0.	0.	0.	0.	0.	0.	0.
SVP COO (End 3/2021)	(ii)	830,828.	50,000.	35,828.	12,873.	6,868.	936,397.	0.
(3) Jeffrey S. Taylor	(i)	0.	0.	0.	0.	0.	0.	0.
SR VP/CFO/Treasurer	(ii)	723,661.	0.	61,570.	25,842.	22,156.	833,229.	0.
(4) Christine Neuhoff	(i)	0.	0.	0.	0.	0.	0.	0.
SR VP/Chief Legal Officer/Secretary	(ii)	681,172.	0.	51,980.	21,519.	20,006.	774,677.	0.
(5) Gregory W. Irvine, MD	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	558,187.	46,094.	50,896.	17,196.	21,938.	694,311.	0.
(6) Timothy Neuschwander, MD	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	557,911.	0.	540.	10,201.	26,071.	594,723.	0.
(7) David C. Pate, MD, JD	(i)	0.	0.	0.	0.	0.	0.	0.
Former President & CEO	(ii)	380,321.	0.	127,879.	3,833.	1,573.	513,606.	111,749.
(8) Adam Weller, MD	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	334,441.	36,120.	20,040.	17,196.	26,175.	433,972.	0.
(9) John A. Kremer, MD	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	311,059.	31,768.	50,798.	17,196.	9,685.	420,506.	0.
(10) Jonathan Currey, MD	(i)	0.	0.	0.	0.	0.	0.	0.
Physician	(ii)	226,079.	93,823.	17,986.	16,109.	22,526.	376,523.	0.
(11) David McFadyen	(i)	0.	0.	0.	0.	0.	0.	0.
VP Population Health	(ii)	236,157.	0.	23,712.	5,337.	16,610.	281,816.	0.
(12) Amber Green	(i)	0.	0.	0.	0.	0.	0.	0.
Chief Operating Officer/CNO	(ii)	148,402.	0.	1,354.	2,308.	26,513.	178,577.	0.
	(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 McCall, 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 McCall, 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'20, 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.

Jeffrey Taylor received $19,754 of benefits for service in a supplemental retirement plan.

David C. Pate received $369,324 of benefits for service in a supplemental retirement plan.

Part I, Line 4b:

During CY'20, Jeffrey S. Taylor was a participant in the supplemental non-qualified executive retirement plan. There were no additional benefits accrued during CY'20 on behalf of the participant.

Part II-Column (c)

During CY'20 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 $414,222

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

2020

Open to Public Inspection

Name of the organization
St. Luke's McCall, Ltd.

Employer identification number
27-3311774

Form 990 Part I, Line 6

Volunteer counts continue to be lower than in prior years due to restrictions on access to the hospitals and cancellations of in-person events due to COVID-19 concerns.

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

Andy Scoggin has a business relationship with Dan Krahn.

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

St. Luke's Health System, Ltd. is the sole member of St. Luke's McCall, Ltd.

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

St. Luke's McCall (Corporation) and St. Luke's Health System, Ltd. (Member) 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 McCall, Ltd. (SLM).

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:

Name of the organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

(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 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:

Name of the organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

(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 of 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 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;

Name of the organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

(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:

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

Name of the organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

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.

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

Name of the organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

-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.

Form 990 Part VII Section A

Allocation of Compensation and Hours:

Name of the organization	**Employer identification number**
St. Luke's McCall, Ltd.	27-3311774

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.

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.

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.

St. Luke's Regional Medical Center,Ltd.

St. Luke's McCall,Ltd.

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

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

Name of the organization	Employer identification number
St. Luke's McCall, Ltd.	27-3311774

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.

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.

David McFadyen:

St. Luke's Regional Medical Center,Ltd.

St. Luke's McCall,Ltd.

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

Capital invested in plant -110,188.

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

2020

Open to Public Inspection

Name of the organization: St. Luke's McCall, Ltd.

Employer identification number: 27-3311774

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
St. Luke's Clinic-McCall, LLC - 45-2715717 190 E. Bannock Boise, ID 83712	Physician Clinic Services	Idaho	7,133,742.	702,088.	St. Luke's McCall, Ltd.

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
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
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

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 Nampa Medical Center, Ltd. - 82-1162805, 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.

		Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.			
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)				
(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	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
File by the due date for filing your return. See instructions.	St. Luke's McCall, Ltd.	27-3311774
	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 15, 2022, 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, 2020, and ending SEP 30, 2021.

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 McCall

Community Health Needs Assessment

2020 Implementation Plan

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Introduction

The St. Luke's McCall 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.

St. Luke's McCall contact person name:
Tiffany Dobbs
Community Health Manager
1000 State St.
McCall, ID 83638
dobbst@slhs.org
208-630-2419

Principles Guiding St. Luke's McCall's FY2020 Implementation Plan

1. Form effective partnerships and working relationships for every program provided
2. Focused interventions: target vulnerable demographic groups (IRS requirement)
3. Prevent health issues early in the lifespan and early in the progression of the health issue.
4. Think long-term, even in terms of generations.
5. Ignite a culture change whereby community health is highly valued by individuals and institutions.
6. Create sustainable programs rather than quick fixes.
7. Allocate sufficient resources for long-term planning.
8. Set inspiring and challenging goals.
9. Participate in public policy advocacy.
10. Engage hospital board members, physicians, community champions in the Implementation Plan.
11. Design programs that improve multiple priority health needs.

Executive Summary

The St. Luke's McCall 2019 Community Health Needs Assessment (CHNA) provides a comprehensive analysis of our community's most important health needs. Addressing our health needs is an essential opportunity to achieve improved population health, better patient care, and lower overall health care costs.

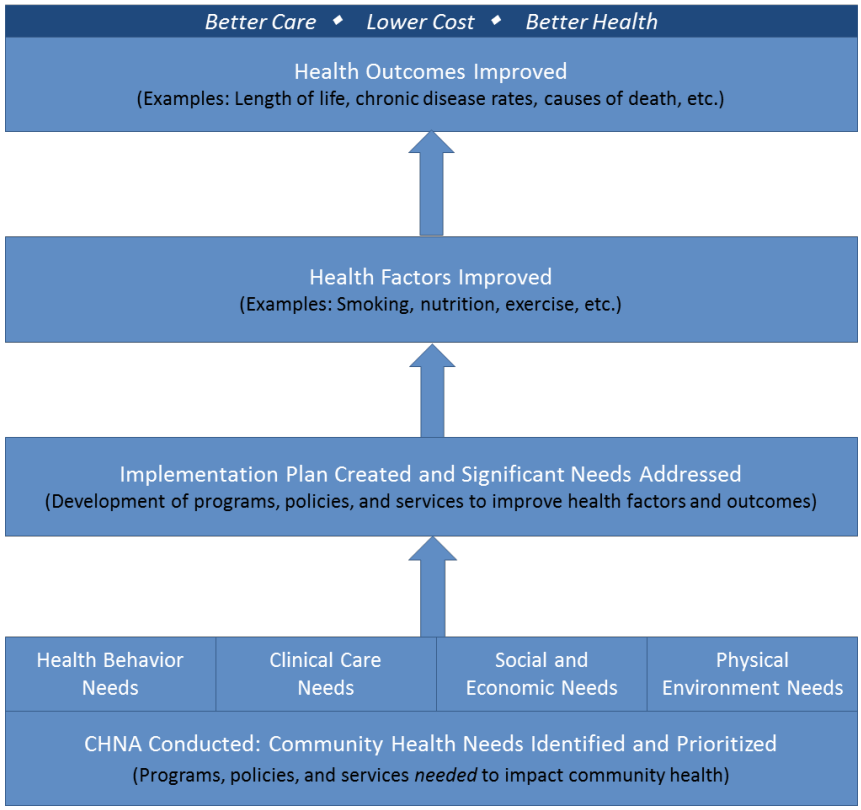
In our CHNA, we divide our health needs into four distinct categories: 1) health behaviors; 2) clinical care; 3) social and economic factors; and 4) physical environment. Each identified health need is included in one of these categories.

We employ a rigorous prioritization system designed to rank the health needs based on their potential to improve community health. Our health needs are identified and measured through the study of a broad range of data, including:

- In-depth interviews with a diverse group of dedicated community representatives
- An extensive set of national, state, and local health indicators collected from governmental and other authoritative sources

The chart, below, provides a summary of our approach to improving community health.

St. Luke's Approach to Improving Community Health



Methodology

The St. Luke's McCall's 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; 2) clinical care; 3) social and economic; and 4) physical environment.

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 were considered to be 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.

3. 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 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, mental illness, and substance abuse. Our community health representatives provided relatively high scores for these needs. In addition, overweight/obesity ranks as high priority needs because it is trending higher, is now higher than the national average, and is a contributing factor to a number of other health concerns. Mental illness also ranks high because Idaho has one of the highest percentages of any mental illness (AMI) in the nation.

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 substance abuse and obesity.

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
Wellness and Prevention Programs	Obese/Over-weight Adults	19.9	Mission: High Strength: Medium	There are four commercial fitness facilities in Valley County that offer personal fitness coaching and one in Adams County. Paying membership and coaching fees exceed the income of vulnerable groups. Online fitness and weight loss services are available.	St. Luke's will directly support prevention programs for obese/ overweight adults because this need is aligned with our mission and strengths. The programs St. Luke's directly provide are described in the following section of this Implementation Plan.
Weight Manage-ment Programs	Obese/Over-weight Adults	21.4	Mission: High Strength: Medium	Adams County has a TOPS weight management program. The CDC has free online weight management information, and Idaho Medicaid has a	St. Luke's will directly support adult weight management programs because this need is aligned with our mission and strengths. The programs St. Luke's directly provides are

				Preventive Health Assistance Benefit weight management program.	described in the following section of this Implementation Plan.
Weight Manage-ment Programs	Obese/Over-weight Teens	19.4	Mission: High Strength: Low	The schools encourage physical fitness and sports participation from youth who would most benefit physically. The Community Medical Fund provides counseling funding for teens dealing with of obesity.	Teen weight loss management is not a strength of St. Luke's McCall and due to resource constraints SLM will provide limited support for weight loss management programs specifically for teens. St. Luke's McCall will depend on the community to help address this need.
Wellness and Prevention Programs	Mental illness	17.9	Mission: High Strength: Medium	There is a shortage of behavioral health providers in our community qualified to treat more serious mental illnesses. Central Idaho Counseling provides a Psychiatric Nurse Practitioner for intensive outpatient counseling, support groups, and classes. Adams County Health Clinic provides a Psychiatric Nurse Practitioner on a sliding scale for adult and youth counseling. St. Luke's McCall provides mental health counseling in our primary care clinics and operates a mental health clinic with a psychiatrist seeing patients one week per month.	St. Luke's will directly support mental health wellness programs because this need is aligned with our mission and 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.

Substance Abuse Services and Programs	Excessive drinking	19.7	Mission: High Strength: Low	Valley and Adams County lack resources to curb excessive drinking. We have a city policy to prohibit alcohol consumption in city parks over July 4th holidays. AA is offered; the effectiveness and attendance fluctuates with the caliber of facilitation. Like most resort communities, the availability and emphasis on alcohol consumption is excessive and counter-productive to our efforts.	St. Luke's will directly support excessive drinking programs because this need is aligned with our mission and is ranked in our CHNA's top 10th percentile. However, due to resource constraints and because this need is not a strength of St. Luke's, we will continue to work with our community to address this need as well. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
Substance Abuse Services and Programs	Drug Misuse	17.7	Mission: High Strength: low	The local AA and NA support groups run together. Central Idaho Counseling provides addiction recovery, medicated-assisted treatment (MAT), and support programs. There are currently 2, soon to be an additional 2, St. Luke's McCall clinic practitioners who provide MAT services. People wanting this service can also seek services in Treasure Valley or online.	St. Luke's will directly support drug misuse wellness programs because this need is aligned with our mission and is ranked in our CHNA's top 10th percentile. However, due to resource constraints and because this need is not a strength of St. Luke's, we will continue to work with our community to address this need as well. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.

Clinical Care Category

High priority clinical care needs include: Affordable care for low income individuals, affordable health insurance, increased availability of behavioral health services, and affordable dental care. All of these were ranked as top health needs by our community representatives. In addition, affordable health insurance ranks as a top priority need because our service area has a high percentage of people who are uninsured. Availability of behavioral health services also ranked as a top priority because Idaho has a shortage of behavioral health professionals.

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
Availability of behavioral health services (providers, suicide hotline, etc.)	Mental health service providers	18.6	Mission: High Strength: Medium	Adams County Health Clinic provides three behavioral health counselors who see adults and youth on a sliding scale pay basis. Seven non-St. Luke's licensed behavioral health counselors provide services in our two-county area.	Availability of mental health providers is aligned with St. Luke's McCall's mission and strengths. St. Luke's is actively recruiting additional physician and physician assistant providers to diagnosis and manage mental health patients. We will continue building our relationships with private counselors to assist us in meeting behavioral health needs.
Affordable Health Insurance	Uninsured adults	18.2	Mission: High Strength: Medium	The Affordable Care Act, Medicaid, Medicare, Idaho Department of Health and Welfare	St. Luke's McCall 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 the community the need is still ranked in the CHNA's top 10th percentile. Affordable

					health insurance is a national priority that SLM cannot address on its own. SLM will continue to rely on community and national programs and resources to help us address this need. The programs SLM directly supports are described in the following section of this Implementation Plan.
Affordable care for low income individuals	Children in poverty	18.2	Mission: High Strength: Medium	Adams County Health Center (an FQHC), Community Medical Fund, and Children's Community Medical Funds, County Indigent Fund	St. Luke's will directly support programs designed to provide affordable care especially to those with low incomes because this need is aligned with our mission and strengths 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. Affordable care 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.
Affordable dental care for low income individuals	Preventative dental visits	20.9	Mission: Medium Strength: Low	Adams County Health Center provides dental care on a sliding scale and accepts Medicaid reimbursement. There are 2 dental offices in Valley County that will	St. Luke's will directly support Access to Dental Care program(s) because, although this need is not highly aligned with our mission, it is ranked in our CHNA's top 10th percentile. However, this is currently not a strength of St. Luke's and due to

				accept a limited number of Medicaid patients.	resource constraints, we will continue to rely on the community to help us address this need. The programs that St. Luke's directly supports are described in the following section of this Implementation Plan.

* Information on affected populations included in table when known.

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

This section of the implementation plan provides a list and description of the health improvement programs St. Luke's is executing to address the significant health needs ranked in the top 10th percentile. Sometimes a single health improvement program supports 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, we arranged programs that reinforce one another into the groups defined below.

Significant Health Need Groups

Group #1: Improve the Prevention and Management of Obesity

Group #2: Improve Mental Health

Group #3: Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Group #4: Improve Access to Affordable Dental Care

Group #5: Improve Access to Affordable Health Care and Affordable Health Insurance

The following pages describe the programs we are focusing on to address our three significant health need groups. Each program description includes information on its target population, tactics, approved resources, and goals.

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 many 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—empower them—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.

Significant Health Need #1: Improve the Prevention and Management of Obesity

Obesity is one of our community's most significant health needs. Over 67% of the adults in our community and more than 25% of the children in our state are either overweight or obese. The percent of overweight/obese individuals is now higher in our community than it is in the nation as a whole and it is going up at a faster rate. Obesity is a serious concern because they it is associated with poorer mental health outcomes, reduced quality of life, and is a leading cause 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] Reducing obesity 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.

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 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, and 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. [4]
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 "we need to change our communities into places that strongly support healthy eating and active living." [5] These health needs can also be improved through evidence-based clinical programs.[6]

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[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] https://www.cdc.gov/obesity/adult/causes.html
[5] http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html
[6] America's Health Rankings 2015-2018, www.americashealthrankings.org

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.

1. Program Name: Develop a Region-Wide Plan to Promote Walking and Biking

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health

Target Population:
Obese and overweight individuals
Population afflicted by depression and anxiety

Description and Tactics (How):
Convene community stakeholders and community experts to develop a long-term plan to create a walking/biking environment, trail system and culture. This plan could include establishing community events, improving accessibility, education on benefits, physicians giving patients "prescriptions" to exercise, signage and motivational messages along routes, supporting municipal and county pathways plans. Promoting movement will be included in all community health education and activities conducted by St. Luke's McCall.

Resources (budget):
Hospital resources are approximately $2,000 in administrative salaries (Liz Jones, Laura Crawford, and Tiffany Dobbs)

Expected Program Impact on Health Need
By increasing the number of people who walk and the distance they walk, we expect to improve the trends for overweight and obesity and the prevalence of depression and anxiety. By the end of FY2022 we will have 1) written a multi-spoked program with at least seven active partners, 2) initiated three of the spokes, 3) written grants to help fund the plan. By FY 2023, we expect that 90% of our service area population will have seen multiple inducements to walk and 50% of the population will have increased time spent outdoors.

Partnerships/Collaboration:
Valley County Pathways
McCall Hiking Club
Regional Schools
Cascade Medical Center
McCall Area Chamber of Commerce
West Central Mountain Economic Development Counsel
Central District Health Department
Municipal and county governments
State Parks
County and municipal governments
Horizons
University of Idaho Extension Program
Cascade Fitness and Aquatics Center

Comments:

Walking, hiking and biking is well proven to be effective for prevention and treatment of obesity and mental illness. Promoting movement is a priority of our overall community health improvement efforts.

2. Program Name: Promote a Healthy Food Culture

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health

Target Population:
Obese and overweight individuals
Population afflicted by depression and anxiety
Children and adults in low income families

Description and Tactics (How):
Collaborate with community partners and nutrition experts to develop a long-term plan to create a healthier community food culture. We will model successful interventions from other communities and design messaging that is ever-present and memorable.

This plan could include creating a mobile kitchen to assist teaching nutrition and food preparation to vulnerable groups such as Head Start, food banks, day care centers, and churches; collaborating with grocery and convenience stores to influence healthier choices; model farmers' markets focused on serving vulnerable groups in surrounding communities; and assist in establishing community and home food gardens.

Resources (budget):
St. Luke's McCall resources are approximately $10,000 in administrative salaries and $2,000 in program funding.

Expected Program Impact on Health Need
We expect to increase 1) the consumption of fruits, vegetables and whole grains, 2) change the snacks at social and church gatherings to healthier options; 3) improve the nutrition standards and cooking skills for children and adults in low income families. These lifestyle changes result in a reduction of obesity, diabetes, depression and systemic inflammation causing and exacerbating chronic diseases.

Partnerships/Collaboration:
Central District Health Department
Regional Food Pantries
McCall Outdoor Science School
Owners of restaurants
Local dietitians
Regional schools
Regional Libraries
Cascade Medical Center
Grocery stores
Convenience and Family Dollar stores

Comments:

Improving what we eat and how much we eat continues to be one of our nation's most expensive and intensive public health initiatives. We can copy the bright spots—and by being a small population with limited food outlets—we can reach the needed number of message doses to influence behavior.

3. Program Name: Complete Health Improvement Program (CHIP)

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health

Target Population:
All obese/overweight adults
Individuals afflicted with or at risk for depression and anxiety

Description
Healthy lifestyle and weight management program. Six weeks of twice-weekly and six weeks of once-weekly group health related educational presentations on nutrition, stress management, exercise, sleep and motivation.

Resources
Expenses are paid from SLHS Lifestyle Medicine budget. St. Luke's McCall provides classroom space, administration, equipment, and advertising.

Expected Program Impact on Health Need
The intent of this program is to lower the incidence of metabolic syndrome and the chronic diseases associated with it. Goals for participants who complete the course are to: adopt an improved whole foods diet; decrease body weight, BMI, and abdominal girth; decrease blood pressure, A1C, and cholesterol levels; create a healthier lifestyle that will last a lifetime.

Partnership/ Collaboration:
This program is done in partnership with St. Luke's Lifestyle Medicine Clinic staff and resources.

4. Program Name: Education Classes on Various Nutrition, Weight Management, and Exercise Topics

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health

Target Population:
Families with incomes less than $75,000

Description and Tactics (How):
St. Luke's McCall's Center for Community Health presents around 30 classes each year pertaining to nutrition, weight management, and exercise. Most classes target low income youth (after school programs) and families (WIC and Head Start). We promote these classes through the leaders, newsletters, and communications of the organizations.

Resources (budget):
Each single topic class taught by the hospital has an average cost of $200 per class. This includes paying instructors, planning, promoting, travel, facilities, and follow-up activities to determine if we are meeting goals. Contribution from St. Luke's McCall for nutrition, weight management and exercise classes is $6,000 (mostly salaries) for FY2020.

Expected Program Impact on Health Need
We expect that these classes will help attendees better understand how to make healthy lifestyle choices, empower them to make changes, and to some extent, hold them accountable for the changes they know they need to make. The combined attendance goal for all classes in this category is 1500 individuals.

5. Program Name: Nutrition, Fitness, and Resiliency Programs for School/After School Programs

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Target Population:
Low income families

Description and Tactics (How):
The hospital conducts school and after-school education programs and activities such as: Farmers' Market Bike Rodeo and fitness challenges, after school library programs, nutritional education, and Run Girl Run/Run Boy Run support. We also provide instruction and support for other organization after-school programs.

Resources (budget):
The hospital budget in FY2020 is $6,000 for these activities

Expected Program Impact on Health Need:
Providing youth an opportunity to learn socialization skills is the indirect and perhaps most beneficial outcome. Youth also learn basic self-health skills and habits (nutrition and exercise) that they bring home to their families. Goal: 1200 attendances at classes and activities organized by St. Luke's McCall.

Partnerships/Collaboration:
New Meadows, Cascade and McCall Donnelly School Districts and Libraries
Donnelly Farmers Market

Comments:
After school programs provide child safety, mentorship, education, and needed family childcare services.

6. Program Name: Workforce Wellness Programs (Walking, Nutrition, and Mental Resilience)

Community Needs Addressed
Improve the Prevention and Management of Obesity
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Target Population:
Faculty at schools and employees at small, medium and large work sites.

Description and Tactics (How):
We will partner with the Chamber of Commerce to learn how businesses want St. Luke's McCall and partners to help them improve workplace wellness. Two examples include encouraging walking meetings, fitness breaks, and brown bag 20-30-minute lunch time presentations.

Resources (budget):
$3,000 in salaries and program funding. Funding will need to increase as the program is expanded to other businesses.

Expected Program Impact on Health Need:
The goal is to produce a healthier work force, reduce absenteeism, increase productivity, and promote the belief that health is a cherished value in life. With this belief, workers will adopt healthier habits at work and home. We also expect this to improve the economic performance of businesses and the downstream positive economic and health impacts on individuals.

Partnerships/Collaboration:
McCall Donnelly School District
McCall Area Chamber of Commerce
Central District Health Department
City and County Offices
Payette National Forest
Valley County Pathways

Comments:
Employers and employees will benefit if we can create healthy work environments and deliver very brief but effective how-to-improve-your-health messages at work or during lunch.

Significant Health Need #2: Improve Mental Health

Improving mental health ranks 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 and shortages of mental health professionals in all counties across the state. [7] 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. [8]

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.[9]

Fortunately, there are programs proven to be effective in lowering suicide rates and improving mental health. [10] The majority of adults who live with a mental health problem do not get corresponding treatment.[11] Stigma surrounding the receipt of mental health care is among the

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

many barriers that discourage people from seeking treatment.[12] Increasing physical activity and reducing obesity are also known to improve mental health.[13]

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.

Affected Populations

Data shows that people with lower incomes are about three and a half times more likely to have depressive disorders.[14]

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

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

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

7. Program Name: Providing Alternative Healthcare Stress Reduction and Mindfulness Modalities (Yoga, Meditation, Ear Acupuncture)

Community Needs Addressed:
Improve Mental Health
Improve the Prevention and Management of Obesity
Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Target Population:
Open to all, but primarily targeted to and attended by adults ages 40 to 70. The classes are especially suited for people with physical limitations and chronic diseases.

Description and Tactics:
St. Luke's McCall provides yoga and meditation classes twice a week for varying skill levels. The focus is to encourage people to practice yoga who are looking for a safe and gentle program who are not being served elsewhere in the community. The programs are designed to meet people with special needs, senior population, chronic disease, and recovery from injury. St. Luke's McCall also employs an Acupuncturist who provides both full body treatments, as well as, ear acupuncture for stress reduction, improved health, and reduce cravings from addiction.

Resources:
Total St. Luke's McCall contribution for FY2020 is $10,000. $9,000 expenses for instructors and providers $1,000 expenses for equipment, space, promotion, and logistical support. $4,000 in offsetting revenue from attendance fees.

Expected Program Impact on Health Need:
Meditation and yoga have both been shown to improve mental health and acuity. Yoga assists with managing weight plus balance, strength and flexibility. Goal: average the same attendance as in 2019. Ample evidence shows gentle yoga and meditation to be health enhancing. Attendees at these activities also get referrals to other programs such as physical therapy, behavioral therapy, or wellness classes.

8. Program Name: Hope and Healing

Community Needs Addressed:
Improve Mental Health
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Patients and families facing life changing or limiting illness.

Description and Tactics (How):
St. Luke's McCall Foundation Board provides funding to offer integrative support services including massage, acupuncture and counseling, travel assistance, house cleaning, home health care, nutrition counseling, and food delivery.

Resources (budget):
St. Luke's McCall Foundation board provides approximately $4000 in funding per year.

Expected Program Impact on Health Need:
To assist with stress reduction, patient satisfaction, and patient support for our community.

Partnerships/Collaboration:
St. Luke's McCall Integrative Medicine Clinic

9. Program Name: Classes and Support Groups for Various Mental Health Topics and Health Conditions

Community Needs Addressed:
Improve Mental Health

Target Population:
All adults; focus on families with incomes less than $50,000

Description and Tactics (How):
St. Luke's McCall's organizes around four classes each year that focus on a specific aspect of mental health. Classes focus on stress, depression, anxiety, and grief management. In addition to these classes, we will sponsor and financially support mental health classes/events provided by our partners, such as Parenting Classes provided by YAC, and classes provided by WIC and county programs.

Resources (budget):
Total St. Luke's McCall contribution for FY2020 is $3,000. This includes paying instructors, sponsoring other partners' programs, planning, promoting, facilities and follow-up activities to determine if we are meeting goals.

Expected Program Impact on Health Need
One intent of these classes is to break-down the stigma that mental illnesses reflect personal weakness and conditions to be hidden rather than identified and treated.
The goals for each class are rolled into the collective goals we established for all single topic classes: Goal 1. A sum of 300 people attends all hospital and partner-provided single-topic classes. Goal 2. Attendees at hospital-provided education classes who so request will be given an opportunity to meet with a St. Luke's McCall care coordinator or patient navigator and learn what free resources are available.

Partnerships/Collaboration:
Central Idaho Counseling
Youth Advocacy Coalition
School counselors/psychologist
Kathy Schon, yoga instructor

Comments:
Attendance at a onetime class on a topic produces questionable results. Connecting the attendees with ongoing support or other resources is essential.

10. Youth and Senior Focused Community Listening Sessions

Community Needs Addressed:
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Youth in families with incomes less than $50,000
Seniors

Description and Tactics (How):
In Cascade, McCall, and New Meadows, stakeholders in youth and senior services are invited to a lunch meeting to discuss gaps in youth and senior services and opportunities to support each other's programs. The primary purpose of the summits is to promote networking: how can organizations combine resources, share volunteers, and build from each other's services.

Resources (budget):
$1,500 in program funding (lunches) and $1,500 in administrative support salaries.

Expected Program Impact on Health Need:
The expectation is to build a more supportive environment for youth and seniors. For youth, to learn and have positive experiences. This will increase youth resilience, decrease adverse experiences, and create a more capable future workforce and population. For seniors, to create a supportive environment in order to increase resilience and be able to age in place more successfully.

Partnerships/Collaboration:
Horizons
Regional School Districts and Libraries
Regional Senior Centers
Regional Food Pantries
Youth Advocacy Coalition
Central District Health

Significant Health Need #3: Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Reducing substance abuse ranks among our community's most significant health needs. Approximately 25% of the people in our community participated in excessive/binge drinking in 2016 - a rate that is far higher than the national average. Our community representatives also provided substance abuse with one of their higher 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. [15]

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.[16]

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.[17]

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. [18]

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.

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[15] https://www.cdc.gov/media/releases/2018/p0329-drug-overdose-deaths.html
[16] http://archives.drugabuse.gov/about/welcome/aboutdrugabuse/magnitude/
[17] https://addiction.surgeongeneral.gov/executive-summary
[18] https://www.drugabuse.gov/related-topics/health-consequences-drug-misuse

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. [19] 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 development of exercise-based interventions to reduce compulsive patterns of drug intake. [20] Organizations, such as the Phoenix Gym in Colorado, have shown they can help people addicted to drugs and alcohol recover. Health and Human Services Secretary Tom Price praised the Phoenix Gym for its ability to help participants remain sober. [21]

Affected Populations

Data shows that males under the age of 34 and people with lower incomes are more likely to have substance abuse problems. [22] Prescription drug misuse is growing most rapidly among our youth/young adults, adults older than age 50, and our veterans.[23]

[19] https://www.samhsa.gov/prescription-drug-misuse-abuse/specific-populations
[20] https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3276339/
[21] https://www.denverpost.com/2017/08/02/trump-health-chief-tours-colorado-springs-gym/
[22] Idaho 2011 - 2016 Behavioral Risk Factor Surveillance System
[23] https://www.samhsa.gov/prescription-drug-misuse-abuse/specific-populations

11. Program Name: School Based Vaping and Nicotine Prevention and Cessation Education

Community Needs Addressed:
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Target Population:
Youth from all income families

Description and Tactics (How):
These educational opportunities teach positive lifestyle choices and allow us to create activities and social support that reaches out to vulnerable youth. Through partnerships, we will research the best programs to support students, parents, and faculty to deal with the increasing number of students using a variety of nicotine products. We are trying to foster a culture of healthy alternatives to drug use in any form.

Resources (budget):
St. Luke's McCall will provide $3,000 in staff time and funding for nicotine-free school programs.

Expected Program Impact on Health Need
1. Reduction in number of 15 to 19-year-old nicotine and vaping users.
2. Increase percent of 12 to 14-year-old who have strong anti-nicotine use attitudes
3. Improved attendance and grades at school (smoking/vaping is negatively associated with both)

Partnerships/Collaboration:
McCall Donnelly School District
Central District Health Department
American Lung Association
Valley County Youth Probation Officer
City of McCall
West Central Mountains Youth Advocacy Coalition

Comments:
We should consider how local Fire and EMS personnel can be the non-nicotine heroes in grade and middle schools. How can we get current nicotine users to be a pro-voice in non-smoking/vaping initiatives for youth? How youth can support each other in recovery groups.

12. Program Name: Valley County Opioid Response Project Consortium (VCORP)

Community Needs Addressed:
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Target Population:
Valley County youth, between 10 to 18 years, and their parents
People struggling with Substance Use Disorder

Description and Tactics (How):
The mission of the Consortium is to mobilize community strengths to empower the physical and mental health and well-being of youth and families through innovative initiatives in Valley County. The focus is to help prevent and treat substance use disorder, including opioid use disorder (OUD), in Valley County youth, generally between 10 and 18 years old, and their parents. VCORP will also work to connect people to available recovery resources.

In Partnership with VCORP, the Youth Advocacy Coalition (YAC) will focus on prevention efforts, educational outreach to connect students and parents to local resources. It will cultivate and strengthen supportive community partnerships to encourage and foster the physical and mental well-being of youth and families in our region.

Resources (budget):
$200,000 HRSA Rural Communities Opioid Response Program-Planning grant awarded to Central District Health Department who will serve as the administrative oversight and management agency for the grant. St. Luke's Center for Community Health provides $2000 to support YAC initiatives. Administrative salaries $1500.

Expected Program Impact on Health Need:
We will endorse the program expectations from the lead partner, Central District Health Department, in this program.

Partnerships/Collaboration:
Central District Health Department
West Central Mountain Youth Advocacy Coalition
Idaho Office of Drug Policy
Peer Wellness Group

Comments:
It is natural, and perhaps essential, that St. Luke's McCall be an active and committed partner in carrying out the expected outcomes of this program.

13. Program Name: West Central Mountains Icelandic Prevention Approach Coalition (WCM-IPA)

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking

Target Population:
Youth and young adults under 21 years old

Description and Tactics (How):
Youth Advocacy Coalition is embarking on a multi-year project to implement the Icelandic Prevention Approach (IPA) (https://planetyouth.org/. This is an evidence-based approach created in Iceland to mitigate their severe youth substance and alcohol consumption. The premise of IPA is that raising healthy youth is a community-wide effort. IPA brings together stakeholders from multiple community sectors in a regular series of community meetings to identify strengths and weaknesses and develop strategies to solve identified problems. The cornerstone of this approach is an annual student survey which examines student behaviors and attitudes. It also allows students to identify conditions they see as contributing to alcohol and substance use and barriers to success.

IPA's holistic approach based on engaging youth in physical activity, strengthening families, encouraging productive interactions between youth and adults, and modifying the environment is applicable to a wide range of youth-related issues. IPA's pillars of success are 1) applying evidence-based practice, 2) using a community-based approach, and 3) creating and maintaining a dialogue among research, policy and practice. It emphasizes bringing all relevant stakeholders to the table to build a support network for positive youth development. It relies on global, national, and local research findings about individual and societal factors that contribute to substance use to inform community-specific goals and activities.

Resources (budget):
Robert Wood Johnson foundation grant funding. There will be a need for additional grant funding over the course of the multi-year implementation phase. St. Luke's Center for Community Health provides $1500 to support YAC initiatives. Administrative salaries $1500.

Expected Program Impact on Health Need
The objective of the Icelandic Prevention Approach through its proven research in Europe and North America is to reduce youth alcohol and other drug consumption, improved mental health, decreased suicide rates and increased physical activity in Valley, Adams, and southern Idaho Counties. Following the IPA experience, the goal is to reduce substance use by 20-40% (including alcohol and marijuana) over a five-year period. Because of its approach, IPA implementation will mitigate some of the factors that lead to depression in youth by creating a more supportive environment. Thus, we expect IPA to lead to a statistically measurable reduction in symptoms of depression over a five-year period as well.

Partnerships/Collaboration:
Valley, Adams, and Idaho County community organizations

Comments:
As this program escalates and matures in our service area, St. Luke's might choose to take a greater financial and leadership role in this program in our three-year Implementation Plan cycle.

Significant Health Need #4: Improve Access to Affordable Dental Care

Our community representatives provided one of their highest scores for improving access to affordable dental care. Backing up their assessment, in 2016, nearly 45% of the adults in our community did not have a dental visit over the last year according to a survey conducted by BRFSS. [24] These factors served to rank affordable dental care as one of our most important health issues.

Impact on Community
Oral health is essential to general health and well-being. Poor oral health can cause pain and suffering that devastate overall health and result in financial and social costs that diminish quality of life and burden society. Oral health means much more than healthy teeth. It means being free of chronic oral-facial pain, throat cancers, oral soft tissue lesions, birth defects such as cleft lip and palate, and scores of other diseases and disorders that affect the craniofacial tissues. These are tissues whose functions we often take for granted, yet they represent the very essence of our humanity. They allow us to speak and smile; smell, taste, touch, chew, and swallow; and convey feelings and emotions through facial expressions. They also provide protection against microbial infections. Therefore, individuals with craniofacial conditions may experience loss of self-image and self-esteem, anxiety, depression, and social stigma; these in turn may limit educational, career, and marital opportunities and affect other social relations.

New research is also pointing to associations between chronic oral infections and heart and lung diseases, stroke, low-birth weight, and premature births. Associations between periodontal disease and diabetes have long been noted. Put simply, we cannot be healthy without oral health. [25]

How to Address the Need:
Safe and effective disease prevention measures exist that everyone can adopt to improve oral health and prevent disease. These measures include daily oral hygiene procedures and other lifestyle behaviors, community programs such as community water fluoridation and tobacco cessation programs, and provider-based interventions such as the placement of dental sealants and examinations for common oral and pharyngeal cancers. The evidence for an association between tobacco use and oral diseases has been clearly delineated in numerous Surgeon General reports on tobacco, and the oral effects of nutrition and diet are presented in the Surgeon General's report on nutrition. [26]

More can be done to ensure that the messages of oral health promotion and disease prevention are getting through to the most affected populations. We will work with our community partners to call attention to these measures and use them to improve oral health in our community.

Affected populations:

[24] Idaho and National 2002 – 2016 Behavioral Risk Factor Surveillance System
[25] https://www.nidcr.nih.gov/research/data-statistics/surgeon-general#overview
[26] Ibid

Research shows "a silent epidemic" of oral diseases is affecting our most vulnerable citizens—poor children, the elderly, and many members of racial and ethnic minority groups.[27]

[27] Ibid

14. Program Name: Brighter Smiles

Community Needs Addressed:
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Low income families in our region

Description and Tactics (How):
Provide sliding fee dental care to lower income patients. Patients are referred to the project through Emergency Department physicians, social workers, care coordinators, and word of mouth. There is an application process and income qualification through Adams County Health Center.

Resources (budget):
St. Luke's McCall Foundation Board provides $10,000 to program. Administrative salaries of approximately $4000 per year.

Expected Program Impact on Health Need:
The program expectation is to reduce inappropriate Emergency Department utilization for dental issues. Improve community health, reduce pain and suffering.

Partnerships/Collaboration:
Adams county Health Center
Foundation and Auxiliary

Comments:
The dental health care needs are wider and deeper than we have ever anticipated and hard to adequately address.

Significant Health Need #5: Improve Access to Affordable Health Care and Affordable Health Insurance

Our CHNA process identified access to affordable health care and access to affordable health insurance as significant community health needs. The CHNA health indicator data and relatively high community representative scores served to rank them as some of our most urgent health issues.

Impact on Community
Access to affordable health insurance and health care are important indicators of health especially for the poor. The richest people in our society live between 10 to 15 years longer than the poorest according findings in the medical journal Jama.[28] According to the Gallup-Healthways Well-Being Index, Americans in poverty are significantly more likely than those who are not to struggle with a wide array of chronic mental and physical health problems.[29]

Further, 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.[30]

Based on the evidence to date, the health consequences of the uninsured are real. [31] 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. [32]

How to Address the Need:
We will work with our community to improve access to comprehensive, high-quality health care services 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.

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[28] https://jamanetwork.com/journals/jama/fullarticle/2513561
[29] http://www.gallup.com/poll/158417/poverty-comes-depression-illness.aspx
[30] University of Wisconsin Population Health Institute. *County Health Rankings* 2010-2018. Accessible at www.countyhealthrankings.org.
[31] https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2881446/
[32] https://www.ncbi.nlm.nih.gov/pubmed/28574234

Affected populations:
Statistics show that people with lower income and education levels and Hispanic populations are much more likely not to have health insurance.[33]

[33] Ibid

15. Program Name: Unreimbursed Care/ Financial Care

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 Needs Assessment identified uninsured patients, affordable care, and affordable 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 commercial 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. We continue to work with insurance companies to expand the number of insurers we accept.

Financial Screening and Assistance
St. Luke's works with patients at financial risk to assist them in making financial arrangements through payment plans or by screening patients for enrollment into available government or privately sponsored programs that they are eligible to receive. These programs include, but are not limited to various Medicaid programs, COBRA, and county assistance. St. Luke's does not only screen for these programs, 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 registration roles (partially dedicated) in the clinic and hospital settings

as well as Financial Advocates, Customer Care Specialists, and County Care Coordinators. The budget for unreimbursed care for FY 2018 was almost $2.8 million.

Expected Program Impact on Health Need:

St. Luke's will continue to promote financially accessible healthcare and individualized support for our patients in FY 2020 and future years, allowing thousands of patients with low incomes or those using Medicaid and Medicare to have improved access to healthcare. St. Luke's is compliant with the 501(r) regulations and will continue to adhere to changes in the 501(r) programs.

Partnerships/Collaboration:

St. Luke's works with commercial insurance companies, Health and Welfare (Medicaid), CMS, county commissioners, and the Idaho Department of Insurance.

16. Program Name: Your Health Idaho

Community Needs Addressed:
Improve access to affordable health care and health insurance

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 serving communities throughout central and S.W. Idaho

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

17. Program Name: Senior Foot Clinics

Community Needs Addressed:
Improve Mental Health
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Older adults of all income levels

Description and Tactics:
Foot care clinics are conducted in Council, McCall, New Meadows, and Riggins each month for all interested people; a vast majority are seniors. Trained RNs perform nail clippings and inspect feet for dermatology and circulation problems. Blood pressure is also checked as needed. Since most attendees are seniors, information on nutrition and exercise for seniors is distributed. Most clinics are held at local community senior centers and St. Luke's clinics. This program has, in our subjective opinion, a beneficial impact on mental health because it increases social interaction for seniors. The foot care clinic lead refers attendees with serious foot conditions to a physician and follows up to ensure the appointment was made. Attendees are requested to pay $15 at time of service, although we stress that payment is not required if it creates a financial hardship.

Resources:
Hospital provides travel reimbursement for foot clinic clinicians to travel to Council, Riggins, and New Meadows; supplies, advertising/marketing, clinic and administrative staff salaries. Cost of above is $30,000. Revenue from charging 1,150 foot clinic attendees $15 totals $17,250 resulting in a $12,750 contribution from St. Luke's McCall.

Expected Program Impact on Health Need:
Reduced incidence and early detection of foot infections and undiagnosed high blood pressure. Goal 1: Increase the number of people attending foot clinic in McCall, New Meadows, Riggins, and Council by 2% over 2019 attendance. Goal 2: Establish a foot clinic patient tracking system that monitors risk factors for chronic diseases (BP, weight, glucose) pertinent to that patient and encourage at-risk patients to make physician appointments.

Partnerships and Collaborations:
Council and New Meadows Community Centers and The Cottages.

Comments:
Experienced RNs providing foot care have identified serious medical conditions that needs urgent medical attention. Foot care clinics catch conditions before they exculpate into serious and expensive care. Attendees are referred to physicians, wound clinics, diabetic educators, physical therapy, mental health, and wellness classes.

17. Program Name: Encourage and Support Partners in their Grant Writing for Health Improvement Programs

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking
Improve Access to Affordable Dental Care
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Families with incomes less than $50,000

Description and Tactics (How):
The Directors for St. Luke's McCall Foundation and Center for Community Health will research grant opportunities matching our community health needs and assist in the preparation of the grants. Community health professionals in Central District Health Department also help us identify grant opportunities. St. Luke's McCall's Foundation Director dedicates considerable time to writing health improvement grants.

Resources (budget):
$500 in administrative time in FY2020 for salaries to prepare and manage grants.

Expected Program Impact on Health Need
We expect that bringing grant writing opportunities to our partners will increase the total funding available for Community Health initiatives in our service area. We will not be the recipient of these funds, but the funding will be intended to improve community health needs also identified by St. Luke's McCall.

Partnerships/Collaboration:
St. Luke's McCall Foundation
Central District Health Department
West Central Mountain Youth Advocacy Coalition

Comments:
Through grant programs, we can provide preventative and acute services to patients and families annually.

18. Program Name: Skin Cancer Screenings

Community Needs Addressed:
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Regional community members

Description and Tactics (How):
St. Luke's McCall provides free annual skin cancer screenings. These screenings are free to the public, although participants may donate to cover the hospital's cost of the screening. The hospital pays for staff time to organize and promote these screenings, plus the follow-up time to ensure that findings outside the normal range are reported to the physician overseeing the screening and the individual involved. Medical providers for the screenings typically volunteer their time. The hospital also pays for supply costs.

Resources (budget):
St. Luke's McCall budget to support these screenings for FY 2020 is $250 for supplies and $500 is salaries.

Expected Program Impact on Health Need
Screenings enable earlier detection, get patients into physician management, improve survival rates, and lower the cost of treatment.

Partnerships/Collaboration:
St. Luke's McCall medical staff and visiting physicians

Comments:
We need to coordinate with Cascade Medical Center and Adams County Health Clinic to expand access to screenings.

19. Program Name: Childbirth Education

Community Needs Addressed:
Improve Mental Health
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Expectant parents and parents

Description and Tactics
Series of classes on labor and delivery, breathing and relaxation, post-partum care, nutrition, breast feeding and safe practices for new parents. Car seats are provided to parents in need. Scholarships are available.

Resources
St. Luke's McCall contribution for FY2020 is $3,000. $1500 for Center for Community Health program coordinator, educational materials, and promotion. $1500 for trained RN educators to teach. Revenue of $1,000 from $50 fee per couple.

Expected Program Impact on Health Need
The expected outcome is better health for both patents and the newborn. This is achieved by improved pre- and post-natal nutrition for mother and child, reduced stress associated with pregnancy and childbirth experience, and improved environment for newborn. Goal: 30% of first-time parents who deliver at St. Luke's McCall will have attended childbirth education classes.

Partnership/ Collaboration
The seat distribution program is administered by the Social Services and the Nursing Departments. St. Luke's McCall provides supplies and space in addition to the Childbirth Ed instructor.

20. Program Name: Child Car Seat Installation

Community Needs Addressed:
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Parents of newborn infants

Description and Tactics (How):
St. Luke's McCall's social services, medical clinics, and nursing departments ensure that all newborns departing the hospital are transported in vehicles equipped with approved and correctly installed child car seats. If parents do not have a car seat, social workers from the hospital provide a car seat from hospital inventory. Parents are informed by physicians and childbirth education instructors that they can purchase a car seat of their choice and have it installed by certified installers of the McCall Fire and EMS staff.

Resources (budget):
Hospital Auxiliary Children's Community Fund contribution for FY2020 is $1000 to purchase car seats.

Expected Program Impact on Health Need
Reduction in injury to newborns and infants. Goal: 100% of all newborns departing the hospital will be transported in a vehicle equipped with approved and correctly installed child car seats.

Partnerships/Collaboration:
Children's Community Fund
McCall Fire and EMS
Physicians
St. Luke's Social Workers
Childbirth education instructors
St. Luke's McCall Hospital Auxiliary Board

Comments:
The hospital is legally required to ensure that all infants leaving the hospital be transported in an approved car seat.

21. Program Name: Free Community Health Improvement Services Offered at Clinic

Community Needs Addressed:
Improve the Prevention and Management of Obesity
Improve Mental Health
Reduce Substance Abuse: Drug Misuse and Excessive Drinking
Improve Access to Affordable Health Care and Affordable Health Insurance

Target Population:
Families with incomes less than $50,000

Description and Tactics (How):
The clinics see many people who cannot easily access community services or self-manage their medical problems. Therefore, our clinics provide these services. Clinic programs include patient navigation services, reading promotion and books for young children, depression screening, health coaching, and free behavioral health consultations from counselors embedded in the primary care clinics.

Resources (budget):
Some of these services reduce the cost of charity care and bad debt, but the programs are not offered primarily for this the reason. The reason is to provide better care. The savings and reduction in health care costs to St. Luke's is about equal to the added salary costs for care coordinators.

Expected Program Impact on Health Need:
The patient navigation services are proven to improve the health of a very costly demographic who use medical services regularly, especially the Emergency Department, but have poor history of compliance. The embedded counselors increase the number of people who see counselors in our area by 20 visitations per week.

Partnerships/Collaboration:
St. Luke's McCall Foundation

Comments:
Most additional services offered at the clinics are funded by St. Luke's McCall Foundation and grants.

Statement of Implementation Plan Approval

On 12th in December, St. Luke's McCall Community Board met to discuss the St. Luke's McCall plan for addressing the needs identified in the 2019 Community Health Needs Assessment. Upon review, the Community Board approved this Implementation Plan.

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Financial Statements as of and for the Years Ended September 30, 2021 and 2020, and Independent Auditors' Report

ST. LUKE'S HEALTH SYSTEM, LTD. AND SUBSIDIARIES

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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, 2021 and 2020, 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.

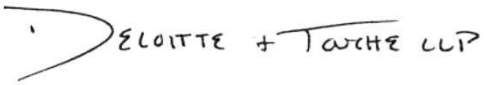
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2021 and 2020, 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 17, 2021

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Balance Sheets
As of September 30, 2021 and 2020
(In thousands)

	2021	2020
Assets		
Current assets		
Cash and cash equivalents	$ 110,532	$ 123,192
Receivables—net	442,061	356,483
Inventories	51,663	44,999
Prepaid expenses	31,037	27,100
Current portion of assets whose use is limited	45,854	47,828
Total current assets	681,147	599,602
Assets whose use is limited	1,320,649	1,102,377
Property, plant, and equipment—net	1,285,806	1,255,328
Operating lease right-of-use assets	112,941	111,788
Other assets	71,292	81,885
Total assets	$ 3,471,835	$ 3,150,980
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities	$ 242,356	$ 207,348
Compensation and related liabilities	309,161	296,376
Medicare cash advances	113,133	149,599
Estimated payable to medicare and medicaid programs	76,820	71,725
Current portion of operating lease obligations	19,689	19,728
Current portion of long-term debt and finance lease obligatior	14,463	14,355
Total current liabilities	775,622	759,131
Long-term debt	809,710	822,060
Operating lease obligations	93,603	93,084
Finance lease obligations	46,171	48,129
Pension liabilities	58,952	95,790
Other liabilities	19,767	2,089
Net assets		
Net assets without donor restrictions	1,618,417	1,288,131
Net assets with donor restrictions	49,593	42,566
Total net assets	1,668,010	1,330,697
Total liabilities and net assets	$ 3,471,835	$ 3,150,980

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, 2021 and 2020
(In thousands)

	2021	2020
Revenues		
Net patient service revenue	$ 2,198,909	$ 1,867,720
Capitated revenue	932,064	961,429
Other revenue	177,517	147,504
Government assistance	44,408	88,941
Net assets released from restrictions—operating	(5,648)	(5,891)
Total revenues	3,347,250	3,059,703
Expenses		
Employee compensation and benefits	1,494,779	1,358,005
Supplies and drugs	579,851	486,212
Medical claims	456,592	482,700
Other operating expenses	460,351	444,403
Total operating expenses	2,991,573	2,771,320
Earnings before interest, depreciation and amortizatic	355,677	288,383
Depreciation and amortization	109,890	119,724
Interest	24,285	27,953
Net operating income	221,502	140,706
Investment income	44,249	32,027
Income taxes	-	(1,678)
Revenue in excess of expenses attributable to the Health System	$ 265,751	$ 171,055

See notes to consolidated financial statements.

	2021	2020
Net assets without donor restrictions		
Revenue in excess of expenses	$ 265,751	$ 171,055
Change in net unrealized gains on investments	37,296	12,731
Net assets released from restrictions—capital	1,113	2,251
Other components of net periodic pension cost	(9,068)	(9,567)
Change in funded status of pension plans	35,194	4,976
Increase in net assets without donor restrictions	330,286	181,446
Net assets with donor restrictions		
Contributions	9,634	9,387
Investment income	1,022	657
Change in net unrealized gain on investments	3,132	165
Net assets released from restrictions	(6,761)	(8,142)
Increase in net assets with donor restrictions	7,027	2,067
Increase in net assets	337,313	183,513
Net assets—Beginning of year	1,330,697	1,147,184
Net assets—End of year	$ 1,668,010	$ 1,330,697

St. Luke's Health System, Ltd. and Subsidiaries

Consolidated Statement of Cash Flows
For the Years Ended September 30, 2021 and 2020
(In thousands)

	2021	2020
Cash flows from operating activities:		
Increase in net assets	$ 337,313	$ 183,513
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	109,890	119,724
Net realized gain on investments	(28,212)	(14,145)
Unrealized gain on investments	(40,100)	(12,956)
Undistributed earnings of unconsolidated affiliates	-	(24)
Amortization of deferred financing fees	338	341
Restricted contributions received	(9,635)	(9,387)
(Gain) loss on disposition of equipment and other assets	(2,086)	2,301
Change in other components of net periodic pension cost	9,068	9,567
Change in funded status of pension plans	(35,194)	(4,976)
Changes in operating assets and liabilities:		
Receivables	(85,342)	(24,292)
Inventories	(6,664)	(6,786)
Prepaid expenses and other current assets	(3,938)	(1,442)
Other assets	(21,120)	(16,298)
Accounts payable and accrued liabilities	34,916	7,315
Compensation and related liabilities	12,786	44,919
Medicare cash (repayments) advances	(36,466)	149,599
Payable to medicare and medicaid programs	4,917	8,809
Other liabilities	6,966	(5,045)
Net cash provided by operating activities	247,437	430,737
Cash flows from investing activities:		
Acquisition of property, plant, equipment and land	(141,391)	(171,537)
Proceeds from disposition of equipment and other assets	6,561	488
Purchase of investments	(1,466,912)	(1,152,620)
Other changes in investments	5,716	3,166
Proceeds from sale of investments	1,308,288	911,276
Distributions from unconsolidated affiliates	1,110	-
Capital contributed to unconsolidated affiliates	-	1,084
Net cash used in investing activities	(286,628)	(408,143)

See notes to consolidated financial statements.

	2021	2020
Cash flows from financing activities:		
Repayment of long-term debt	$ (12,204)	$ (3,338)
Proceeds from contributions for temporarily restricted net assets	9,634	9,387
Payments on notes payable	(2,938)	(7,171)
Net cash used in financing activities	(5,508)	(1,122)
Net (decrease) increase in cash, cash equivalents and restricted cash	(44,699)	21,472
Cash, cash equivalents and restricted cash—Beginning of year	185,151	163,679
Cash, cash equivalents and restricted cash—End of year	$ 140,452	$ 185,151
Supplemental cash flow information:		
Purchase of property, plant and equipment in accounts payable and accrued liabilities	$ 9,403	$ 9,308

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 self-pay price concessions 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 were as follows:

	2021	2020
Less than one year	$ 2,387	$ 2,381
One to five years	788	1,004
More than five years	50	50
	3,225	3,435
Less allowance for estimated uncollectible accounts	95	87
Total pledges receivable	$ 3,130	$ 3,348

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, 2021 and 2020, the Health System had book overdrafts of $13,003 and $12,992, 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, 2021 and 2020, respectively:

	2021	2020
Cash and cash equivalents	$ 110,532	$ 123,192
Restricted cash included in current portion of assets whose use is limited		
Held by trust under bond indenture	159	172
Cash equivalents included in assets whose use is limited	29,761	61,787
Total cash, cash equivalents, and restricted cash shown in statement of cash flows	$ 140,452	$ 185,151

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, 2021 and 2020.

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, 2021 and 2020, was $8,984 and $10,094, 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, 2021 and 2020, the Health System recognized equity earnings from the investment in BPH of $1,690 and $1,536, 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, 2021 and 2020.

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) delayed the recoupment of Medicare Accelerated and Advance Payments due to the COVID-19 pandemic by one year. CMS's recoupment of funds from the Health System began in April 2021 by witholding 25% of Medicare reimbursement payments. The Health System expects this level of withholding to continue until March 2022 and thereafter we expect a withholding of 50% of Medicare reimbursement payments for an additional 6 months until such time that the balance is eliminated. If the Health System has a remaining balance as of September 30, 2022 CMS will request direct repayment of the full balance. Any unpaid balance after October 30, 2022 will accrue interest at 4%. As of September 30, 2021 the Health System has paid back $36,466 of the cash advance and anticipates the remaining balance of $113,133 to be paid back prior to September 30, 2022.

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 $60,015 and $54,423 in 2021 and 2020, 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	
	2021	**2020**
Estimated unpaid costs of services provided under Medicare, Medicaid, and county indigency programs	$ 361,967	$ 465,083
Estimated benefit of services to support broader community needs	22,553	52,278

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 $10,773 and $17,371 for the years ended September 30, 2021 and 2020.

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. Reserves for incurred but not reported were $98,985 and $92,611 and include $12,372 and $12,342 related to employee claims for the years ended September 30, 2021 and 2020, respectively.

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, 2020 the Health System adopted 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. ASU No. 2018-13 did not have a material impact on the consolidated financial statements.

Effective October 1, 2020 the Health System adopted ASU No. 2021-03 *"Intangibles—Goodwill and Other (Topic 350)."* This guidance provides an alternative for monitoring for goodwill impairment triggering events. The Health System has elected this alternative which allows a not for profit to evaluate the facts and circumstances as of the end of each reporting period to determine whether a triggering event exists, rather than during the reporting period. ASU No. 2021-03 did not have a material impact on the consolidated financial statements.

Forthcoming Accounting Pronouncements—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 years ended September 30 were as follows:

	2021	2020
Commercial payors, patients, and other	$ 1,043,213	$ 832,467
Managed care other	211,933	254,106
Medicare program	332,896	297,213
Managed Medicare	270,596	205,215
Medicaid program	340,271	278,719
	$ 2,198,909	$ 1,867,720

The composition of net patient service revenue and other revenue based on major service lines for the years ended September 30 were as follows:

	2021	2020
Service lines:		
Hospital services	$ 1,821,350	$ 1,516,990
Physician services	377,559	350,730
Net patient service revenue by service line	2,198,909	1,867,720
Capitated revenue	932,064	961,429
Revenue from other sources	216,277	230,554
Total operating revenue	$ 3,347,250	$ 3,059,703

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 recognized government assistance revenue from Relief Funds in the amount of $44,408 and $88,941 for the years ended September 30, 2021 and 2020, respectively.

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 were as follows:

	2021	2020
Commercial payors, patients, and other	$ 261,613	$ 186,131
Medicare program	85,886	64,068
Medicaid program	32,819	20,893
Non-patient	61,743	85,391
	$ 442,061	$ 356,483

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 were as follows:

	2021	2020
Land	$ 56,690	$ 57,317
Buildings, land improvements, and fixed equipment	1,447,719	1,292,266
Major movable equipment and information technology	943,612	885,274
Total property, plant and equipment	2,448,021	2,234,857
Less accumulated depreciation:		
Buildings, land improvements, and fixed equipment	570,797	526,853
Major movable equipment and information technology	760,989	702,164
Total accumulated depreciation	1,331,786	1,229,017
Construction in process	169,571	249,488
Property, plant, and equipment—net	$ 1,285,806	$ 1,255,328

Depreciation expense was $106,150 and $115,985 for the years ended September 30, 2021 and 2020, 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 sheet as of September 30:

Components of Lease Balances	Consolidated Balance Sheets Classification	2021	2020
Assets:			
Operating lease right-of-use assets—net	Operating lease right-of-use asset—net	$ 112,941	$ 111,788
Finance lease assets—net	Property, plant, and equipment—net	39,311	42,226
Total leased assets		$ 152,252	$ 154,014
Liabilities:			
Current:			
Operating lease obligations	Current portion of operating lease obligations	$ 19,689	$ 19,728
Finance lease obligations	Current portion of long-term debt and finance lease obligations	1,776	2,086
Noncurrent:			
Operating lease obligations	Operating lease obligations	93,603	93,084
Finance lease obligations	Finance lease obligations	46,171	48,129
Total lease liabilities		$ 161,239	$ 163,027

The weighted-average remaining lease term and weighted-average discount rate as of and for the years ended September 30 were as follows:

Weighted-Average Remaining Term (years)	2021	2020
Operating leases	6.9	7.6
Finance leases	17.2	18.0
Weighted-Average Discount Rate		
Operating leases	2.87 %	2.96 %
Finance leases	4.00	3.99

The components of lease expense and their classification in the consolidated statement of operations and changes in net assets for the years ended September 30 were as follows:

Components of Lease Expenses	Classification in Consolidated Statement of Operations and Changes in Net Assets	2021	2020
Operating lease expenses:			
Operating lease expenses	Other operating expenses	$ 27,059	$ 26,208
Short-term rent expenses	Other operating expenses	2,086	2,106
Variable lease expenses	Other operating expenses	2,201	2,064
Total operating lease expenses		31,346	30,378
Finance lease expenses:			
Amortization on leased assets	Depreciation and amortization	2,698	3,093
Interest on leased assets	Interest expense	1,968	2,047
Total finance lease expenses		4,666	5,140
Total lease expenses		$ 36,012	$ 35,518

Sublease income for the Health System was $1,684 and $2,661 for the years ended September 30, 2021 and 2020, respectively, and was reported as other revenue in the consolidated statements of operations and changes in net assets.

Supplemental cashflow information related to leases for the years ended September 30 includes:

	2021	2020
Cash paid for amounts included in the measurement of lease obligations:		
Operating cash outflows from operating leases	$ 29,428	$ 30,262
Operating cash outflows from finance leases	2,122	2,041
Financing cash outflows from finance leases	1,790	2,162
Right-of-use assets obtained in exchange for lease obligations:		
Operating leases	22,117	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
2022	$ 22,520	$ 3,655	$ 26,175
2023	21,140	4,066	25,206
2024	18,305	3,988	22,293
2025	16,328	3,347	19,675
2026	11,764	3,297	15,061
Thereafter	34,920	49,375	84,295
Total lease payments	124,977	67,728	192,705
Less imputed interest	(11,682)	(19,781)	(31,463)
Present value of future minimum lease payments	113,295	47,947	161,242
Less current lease obligations	(19,689)	(1,776)	(21,465)
Long-term lease obligations	$ 93,606	$ 46,171	$ 139,777

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
2022	$ 3,659
2023	2,135
2024	1,137
2025	981
2026	329
Thereafter	173
	$ 8,414

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, 2021, the future minimum payments of the Master Lease of SLP are expected to be $69,998 over the remaining term of the lease which ends March 7, 2030.

Goodwill

Goodwill, included in other assets, as of September 30, 2021 and 2020, consists of:

	2021	2020
Goodwill	$ 37,393	$ 37,393
Less accumulated amortization	(11,217)	(7,478)
Total Goodwill	$ 26,176	$ 29,915

Goodwill amortization expense was $3,739 and $3,739 for the years ending September 30, 2021 and 2020, respectively.

Expected future amortization expenses related to goodwill as of September 30, 2021, is as follows:

Years Ending September 30	Amortization
2022	$ 3,739
2023	3,739
2024	3,739
2025	3,739
2026	3,739
Thereafter	7,481
	$ 26,176

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, 2021 and 2020:

	2021	2020
Board designated funds:		
Cash and cash equivalents	$ 26,838	$ 59,045
Mutual funds	503,376	395,562
Corporate bonds, notes, mortgages and asset-backed securities	604,555	471,408
Government and agency securities	223,323	215,669
Interest receivable	2,199	2,259
Due to donor restricted and permanent endowment funds	(45,044)	(37,945)
	1,315,247	1,105,998
Less amounts classified as current assets	(45,854)	(47,828)
	$ 1,269,393	$ 1,058,170
Restricted funds—cash and cash equivalents	$ 3,082	$ 2,914
Permanent endowment funds—due from Board designated funds	$ 17,692	$ 16,650
Donor restricted plant replacement and expansion funds and other specific purpose funds:		
Due from Board designated funds	$ 27,352	$ 21,295
Pledges receivable	3,130	3,348
	$ 30,482	$ 24,643

Investment income for assets limited as to use, cash equivalents, and other investments for the years ended September 30, 2021 and 2020, are comprised of the following:

	2021	2020
Investment income:		
Interest income	$ 16,037	$ 17,882
Realized gain on sales of securities and other investments	28,212	14,145
	$ 44,249	$ 32,027
Change in net unrealized gain on investments	$ 37,296	$ 12,731

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, 2021 and 2020, for the following purposes, were as follows:

	2021	2020
Subject to expenditures for specified purpose:		
Equipment and expansion	$ 6,237	$ 3,634
Research and education	6,269	5,733
Charity and other	19,395	16,549
Total subject to specified purpose	31,901	25,916
Perpetual endowment:		
Equipment and expansion	279	277
Research and education	9,783	9,413
Charity and other	7,630	6,960
Total subject to permanent endowment	17,692	16,650
Total net assets with donor restrictions	$ 49,593	$ 42,566

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, 2021 and 2020, were as follows:

	2021	2020
Donor-restricted endowment net assets	$ 17,692	$ 16,650
Board-designated endowment net assets	4,849	1,509
Total endowment net assets	$ 22,541	$ 18,159

Changes in endowment net assets during 2021 and 2020 were as follows:

	2021	2020
Endowment net assets—beginning of period	$ 18,159	$ 17,014
Investment returns	1,022	657
Unrealized gain (loss)	3,132	165
Contributions	475	944
Transfers to remove or add to Board-designated endowment funds	(247)	(621)
Endowment net assets—end of period	$ 22,541	$ 18,159

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, 2021 and 2020. 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, 2021 and 2020, consists of the following:

	2021	2020
Obligations to Idaho Health Facilities Authority:		
Series 2018A Fixed Rate Bonds	$ 158,795	$ 163,715
Series 2018A Fixed Rate Bond Premium	15,769	16,354
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	163,640	164,345
Series 2014A Fixed Rate Bond Premium	8,066	8,426
Series 2012A Fixed Rate Bonds	75,000	75,000
Series 2012A Fixed Rate Bond Premium	476	521
Banc of America Public Capital Corp Equipment Financing	24,843	29,815
Finance lease obligations	47,947	50,215
Notes payable	24,053	24,736
Total debt and finance lease obligations	875,349	889,887
Less current portion	14,463	14,355
Total long term debt, excluding deferred financing costs	860,886	875,532
Deferred financing costs	(5,005)	(5,343)
Total long term debt and finance lease obligations	$ 855,881	$ 870,189

As of September 30, 2021, the maturity schedule of long-term debt, excluding deferred financing costs, is as follows:

Years Ending September 30	Long-Term Debt	Finance Leases	Total
2022	$ 12,687	$ 3,655	$ 16,342
2023	35,755	4,066	39,821
2024	12,778	3,988	16,766
2025	18,488	3,347	21,835
2026	19,242	3,297	22,539
Thereafter	728,452	49,375	777,827
	$827,402	67,728	895,130
Less imputed interest		(19,781)	(19,781)
		$ 47,947	$ 875,349

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 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 2021 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.

See further discussion related to this Series below, in the Fiscal Year 2022 Bond Offering section.

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 2021 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 on or after March 1, 2024.

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 2021 was 4.81%.

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 2021 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 2021 was .61%.

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 June 30, 2025. As of September 30, 2021, 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 (July 1, 2026) 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 2021 was .64%.

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 (July 1, 2028) 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 2021 was .85%.

See further discussion related to this Series below, in the Fiscal Year 2022 Bond Offering section.

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—The Health System has 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, 2021 and 2020.

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, 2021 and 2020.

Interest Costs—During the years ended September 30, 2021 and 2020, the Health System incurred total interest costs of $31,480 and $33,647, respectively. During 2021 and 2020, $7,195 and $5,694, respectively, has been capitalized and is reflected as a component of property, plant, and equipment. During the years ended September 30, 2021 and 2020, the Health System made cash payments for interest of $32,095 and $34,240, respectively, and cash payments for bond fees of $1,137 and $809, 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, 2021, the Health System was in compliance with all covenants, provisions and conditions required by outstanding agreements.

Fiscal Year 2022 Bond Offering—On December 1, 2021, the Health System closed on a fixed-rate public bond offering (Series 2021A Bonds) involving $241,883 in tax-exempt funding. The proceeds from the sale of the Series 2021A Bonds were used to refund all of the outstanding Series 2012A and 2018E Bonds. The remaining amount of approximately $100,000 in new money will be used to reimburse the Health System for the costs related to various tax-exempt capital projects set to take place within the next three years.

8. 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 2021	Total 2020
Projected benefit obligation for service rendered to date	$ 209,163	$ 53,228	$ 262,391	$ 274,993
Plan assets—at fair value	171,031	56,535	227,566	204,598
Funded status	$ (38,132)	$ 3,307	$ (34,825)	$ (70,395)
Employer contributions	$ 11,948	$ 2,195	$ 14,143	$ 7,000
Accrued pension liability (asset) (all noncurrent)	38,132	(3,307)	34,825	70,395
Change in funded status	(32,792)	(2,936)	(35,728)	(2,022)
Benefits paid	18,024	3,204	21,228	13,769
Accumulated benefit obligation	198,610	53,228	251,838	263,350

The following table presents the pension benefit costs:

	SLRMC	SLMV	Total 2021	Total 2020
Service cost	$ 2,822	$ -	$ 2,822	$ 3,028
Interest cost	4,670	1,051	5,721	7,507
Expected return on plan assets	(7,871)	(1,697)	(9,568)	(9,475)
Amortization of prior service cost	80	-	80	80
Amortization of net loss	7,341	623	7,964	9,579
Settlement loss recognized	2,079	-	2,079	-
Net periodic pension cost	$ 9,121	$ (23)	$ 9,098	$ 10,719

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 2021	Total 2020
Prior service cost	$ (112)	$ -	$ (112)	$ 192
Net actuarial loss	(41,241)	(19,137)	(60,378)	(90,982)

The measurement date used to determine pension benefits is September 30. Contributions to the Plans for the year ending September 30, 2022, 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:

	Target SLRMC	Target SLMV	Allocation Range
Asset Class:			
Broad US Equity	35 %	- %	-5% / 5 %
Broad International Equity	29	-	-5 / 5
Core Real Estate	5	-	-3 / 3
Liability Hedging Fixed	31	100	-8 / 8
Cash Equivalents	-	-	N/A / 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, 2021, the amounts and percentages of the fair value of Plans' assets were as follows:

	SLRMC		SLMV	
Broad US Equity	$ 56,790	33 %	$ -	- %
Broad International Equity	44,661	26	-	-
Core Real Estate	8,100	5	-	-
Liability Hedging Fixed	59,334	35	55,697	99
Cash Equivalents	2,146	1	838	1
Total	$ 171,031	100 %	$ 56,535	100 %

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid from the Plans:

	SLRMC	SLMV	Total
2022	$ 13,673	$ 3,202	$ 16,875
2023	13,598	3,232	16,830
2024	13,287	3,234	16,521
2025	13,341	3,220	16,561
2026	13,112	3,209	16,321
Thereafter	62,719	15,471	78,190
	$ 129,730	$ 31,568	$ 161,298

Assumptions used in determining the actuarial present value of net periodic benefit cost of the Plans were as follows:

SLRMC	**2021**	**2020**
Service cost discount rate	2.89–2.98 %	3.31 %
Interest cost rate on benefit obligations	2.16–2.24	2.92
Rate of increase in future compensation levels	2.00–4.00	2.00–4.00
Expected long-term rate of return on assets	6.00	6.50
SLMV		
Service cost discount rate	N/A	N/A
Interest cost rate on benefit obligations	1.96 %	2.82 %
Expected long-term rate of return on assets	3.90	5.00

Assumptions used in determining the actuarial present value of projected benefit obligation of the Plans were as follows:

SLRMC	**2021**	**2020**
Weighted average discount rate	2.82 %	2.77 %
Rate of increase in future compensation levels	2.00–4.00	2.00–4.00
SLMV		
Weighted average discount rate	2.74 %	2.65 %

The principal cause of the change in the unfunded pension liability was due to the settlement, participant movement, plan experience, passage of time and an increase in the discount rate, offset 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:

	2021	**2020**
Projected benefit obligation for service rendered to date	$ 25,852	$ 26,824
Plan assets—at fair value	-	-
Funded status	$(25,852)	$(26,824)
Employer paid benefits	$ 1,418	$ 1,155
Accrued pension liability (noncurrent)	24,304	25,415
Accrued pension liability (current)	1,548	1,409
Change in funded status	(973)	1,967
Accumulated benefit obligation	25,761	26,751

The following table presents the pension benefit costs:

	2021	**2020**
Service cost	$ -	$ -
Interest cost	515	684
Amortization of prior service cost	29	59
Amortization of net loss	2,248	1,133
Net periodic pension cost	$ 2,792	$ 1,876

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, 2021 and 2020, was $22,943 and $19,493, respectively.

The measurement dates used to determine pension benefits is September 30. The Health System expects to make approximately $1,548 of benefit payments directly to plan participants for the year ending September 30, 2022. The projected benefit obligation decrease was primarily driven by participant movement, plan experience, the passage of time, and an increase in the discount rate.

Amounts recognized in net assets without donor restrictions related to the SERP at September 30, 2021 and 2020, consist of:

	2021	2020
Prior service cost	$ -	$ (29)
Net actuarial loss	(4,860)	(7,178)

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid from the SERP:

	Benefit Payments
2022	$ 1,548
2023	1,584
2024	1,571
2025	1,557
2026	1,542
Thereafter	7,410
	$ 15,212

Assumptions used in determining the actuarial present value of net periodic benefit cost were as follows:

	2021	2020
Spot discount rates	1.97–2.64 %	2.83–3.15 %
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:

	2021	2020
Weighted average discount rate	2.74 %	2.64 %
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 2021 and 2020, contributions to these Contribution Plans were $56,262 and $54,402, respectively.

9. 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 years ended September 30, 2021 and 2020, there were $1,287 and $0 transferred from Level 2 to Level 3.

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, 2021, 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	$ 29,920	$ -	$ -	$ 29,920
Mutual funds	75,660	426,429	1,287	503,376
Government and agency securities	-	223,323	-	223,323
Corporate bonds, notes, mortgages and asset-backed securities	-	449,042	-	449,042
Subtotal	$ 105,580	$ 1,098,794	$ 1,287	1,205,661
Investments measured at net asset value:				
Mortgages and asset-backed securities				155,513
Total assets				$ 1,361,174

	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 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, 2021, 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	$ 3,848	$ -	$ -	$ 3,848
Domestic mutual funds	67,846	-	-	67,846
International mutual funds	23,190	-	-	23,190
Domestic stocks	9,731	-	-	9,731
International stocks	8,937	-	-	8,937
Corporate bonds, notes, mortgages and asset backed securiites	-	35,626	-	35,626
Government and agency securities	-	11,148	-	11,148
Limited partnerships and liability companies	$ -	$ -	$8,100	$ 8,100
Subtotal	$113,552	$46,774	$8,100	168,426
Investments measured at net asset value:				
Common collective trusts				59,140
Total assets				$227,566

	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

The Health System's use of Level 3 unobservable inputs account for 3.56% and 3.52%, respectively, of the total fair value of Employee Retirement Plan assets as of September 30, 2021 and 2020. The following table summarizes the changes in Level 3 assets measured at fair value as of September 30:

Ending balance—September 30, 2019	$ 7,095
Sales	-
Allocation of net capital gain/loss	-
Miscellaneous fees	(80)
Interest received	336
Changes in unrealized gains/losses	(107)
Ending balance—September 30, 2020	7,244
Sales	-
Allocation of net capital gain/loss	-
Miscellaneous fees	(104)
Interest received	561
Changes in unrealized gains/losses	399
Ending balance—September 30, 2021	$ 8,100

Unrealized Gains and Losses—The unrealized gains and losses on investment accounts at September 30, 2021, 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, 2021, and those that have been in a loss position for 12 months or more as of September 30, 2021. 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	$ 177,520	$ (795)	274
Mutual funds	199,416	(820)	8
Government & agency securities	131,138	(759)	60
Total	$ 508,074	$ (2,374)	342

	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	$ 5,653	$ (132)	20
Mutual funds	2,266	(73)	2
Government & agency securities	722	(17)	2
Total	$ 8,641	$ (222)	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, 2021 and 2020, was $633,587 and $648,130, 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, 2021 and 2020, was $547,345 and $552,970, respectively.

The estimated fair value of the notes payable as of September 30, 2021 and 2020, was $27,659 and $27,251, 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, 2021 and 2020, was $24,053 and $24,736, respectively.

The fair value estimates presented herein are based on pertinent information available to management as of September 30, 2021. 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.

10. COMMITMENTS AND CONTINGENCIES

The Health System uses a combination of self-insurance and commercial insurance to provide protection from multiple exposures for its hospitals and other entities. Healthcare Professional and General Liability coverage is provided through Sequoyah Assurance, Ltd. (the Captive), a Cayman domiciled wholly owned subsidiary of St. Luke's Regional Medical Center, Ltd. The Captive reimburses the Health System for liability up to $3 million per claim (healthcare professional liability) and $3 million per claim (general liability) with a $15 million combined annual aggregate. Coverage is provided on a claims-made and reported basis for both types of described coverage. The Health System makes contributions to the Captive based on funding levels recommended by an independent actuary.

The Captive also provides the Health System with excess professional and general liability coverage of $50 million in limits. Two towers of coverage are provided. One tower for a total of $50 million in limits is provided for excess professional liability and a separate tower for a total of $50 million in limits is provided for excess general liability, automobile liability, ambulance liability, employer's liability, and aviation liability. Coverage is provided on a claims-made and reported basis for professional and general liability. Coverage is provided on an occurrence basis for automobile liability, ambulance liability, employer's liability, and aviation liability. The Captive excess professional and general liability policy is 100% reinsured by various third-party reinsurers.

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 3.0%. 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, 2021, and 2020, the Health System had professional liability recorded in accounts payable and accrued liabilities in the amounts of $32,272 and $22,367, respectively.

As of September 30, 2021, and 2020, the Health System had commitments on construction contracts and equipment purchases totaling $81,160 and $79,200, 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 each of these matters will be resolved without material effect on the Health System's future financial position, results of operations, or cash flows.

11. 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, 2021 and 21020, are allocated as follows:

	2021	2020
Professional, nursing, and other patient care services	$ 2,657,430	$ 2,496,764
Fiscal and administrative support services	468,318	422,233
	$ 3,125,748	$ 2,918,997

12. 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, 2021. Such objective evidence limits the ability to consider other subjective evidence, such as our projections for future growth.

As of September 30, 2021, the Health System has net operating loss carryforwards in the amount of $109,642 and $91,174 for federal and state jurisdictions, respectively. The NOLs are set to expire in years 2022 through 2042. 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, 2021, the Health System's tax years for 2017, 2018, 2019, and 2020 are subject to examination by the tax authorities. As of September 30, 2021, the Health System is no longer subject to U.S. Federal or Idaho examinations by tax authorities for tax years before 2017.

13. SUBSEQUENT EVENTS

The Health System has evaluated subsequent events through December 17, 2021. This is the date the financial statements were available to be issued.

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