

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
SEPTEMBER 30, 2020

PREPARED FOR:

ST. LUKE'S MAGIC VALLEY REGIONAL MEDICAL
CENTER, LTD.
190 E. BANNOCK
BOISE, ID 83712

PREPARED BY:

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

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

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

Extended to August 16, 2021

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2019

Open to Public Inspection

Form 990 (Rev. January 2020) Department of the Treasury Internal Revenue Service

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.

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

B Check if applicable: C Name of organization St. Luke's Magic Valley Regional Medical Center, Ltd. D Employer identification number 56-2570686 E Telephone number (208) 706-9585 G Gross receipts \$ 464,072,643. H(a) Is this a group return for subordinates? Yes [X] No H(b) Are all subordinates included? Yes No H(c) Group exemption number I Tax-exempt status: [X] 501(c)(3) J Website: www.stlukesonline.org K Form of organization: [X] Corporation L Year of formation: 2006 M State of legal domicile: ID

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, membership counts, revenue breakdown (Total revenue: 464,071,544), expenses breakdown (Total expenses: 440,224,611), and asset/liability balances (Total assets: 282,576,801).

Part II Signature Block

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

Sign Here: Signature of officer Peter DiDio, Date 8/2/21, Type or print name and title Peter DiDio, Vice President, Controller. Paid Preparer: Print/Type preparer's name John Sadoff, Preparer's signature John W. Sadoff, Date 7/27/2021, Check if self-employed [X], PTIN P00540589. Preparer Use Only: 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 [X]

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 403,028,477. including grants of \$ 837,418.) (Revenue \$ 408,954,851.) St. Luke's Magic Valley is a 224-bed hospital, 700,000 square foot health care facility with acute care and acute rehabilitation as well as St. Luke's Canyon View Behavioral Health Services. With more than 2,500 employees and more than 250 physicians with 28 specialties, St. Luke's Magic Valley provides the most comprehensive health care services in south central Idaho, including: general acute care services, Inpatient Rehabilitation services, Behavioral Health Services, cancer services with St. Luke's Mountain States Tumor Institute (MSTI), Cardiopulmonary and Cardiac Catheterization, CARES (Children At Risk Evaluation Services), Community Connection information and referral database, Diabetes and Nutrition Services, Diagnostic Imaging, Radiology and Women's Imaging Services, Emergency

4b (Code:) (Expenses \$ 10,097,343. including grants of \$ 20,980.) (Revenue \$ 10,245,820.) Behavioral Health: St. Luke's Canyon View Behavioral Health Services, a 28-bed inpatient facility, provides treatment for adults over the age of 18. St. Luke's Canyon View offers intensive inpatient programs that address acute psychiatric issues in addition to medical detoxification from alcohol and drugs. Canyon View utilizes individual, family, and group counseling to address personal, family, emotional, psychiatric, behavioral, and addiction-related problems. Our wide variety of services allows Canyon View to carefully match the needs of each person who comes to us for help with the most appropriate, cost-effective level of care. The goal of our programs are to help people find positive solutions to resolve the challenges and crises in their lives.

4c (Code:) (Expenses \$ 3,522,755. including grants of \$ 7,320.) (Revenue \$ 3,574,555.) Comprehensive Rehabilitation and Therapy Services: The Gwen Neilson Anderson Rehabilitation Center at St. Luke's Magic Valley is a licensed, comprehensive, 14-bed acute inpatient rehabilitation center. Our inpatient unit provides state-of-the-art, evidenced-based rehabilitation care for patients requiring: --Intensive physical, occupational, and/or speech therapy (at least three hours per day). --Specialized 24-hour rehabilitative nursing in an inpatient setting --Daily oversight by a medical doctor who specializes in physical medicine and rehabilitation (a physiatrist). --Individualized case management provided by a licensed social worker

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

4e Total program service expenses 416,648,575.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		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? <i>If "Yes," complete Schedule C, Part II</i>		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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

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		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	
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? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
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

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 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.		
	1a 16		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	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?	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?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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		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?		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?	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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	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		X
b	Other officers or key employees of the organization		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?		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.
 Own website Another's website 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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Ms. Lisa Grow Director	0.50 3.50	X						0.	0.	0.
(19) Mr. Jeffrey S. Taylor SR VP/CFO/Treasurer	2.00 52.00			X				0.	1,509,217.	52,971.
(20) Ms. Christine Neuhoff SVP/Chief Legal Officer/Sec	2.00 52.00			X				0.	692,645.	45,939.
(21) Ms. Pamela Lindemoen VP Acute Care Services	6.00 38.00			X				0.	595,823.	25,548.
(22) Mr. Mike Fenello VP Population Health	20.00 20.00				X			0.	368,803.	32,321.
(23) Jonathan D. Myers, M.D. Physician	40.00 0.00					X		0.	592,631.	40,597.
(24) Gregory Ball, D.O. Physician	40.00 0.00					X		0.	512,851.	37,012.
(25) Randal L. Wraalstad, D.P.M. Physician	40.00 0.00					X		0.	517,511.	28,461.
(26) Scott Knight, M.D. Physician	40.00 0.00					X		0.	499,275.	42,263.
1b Subtotal								0.	16,639,748.	388,311.
c Total from continuation sheets to Part VII, Section A								0.	449,461.	46,566.
d Total (add lines 1b and 1c)								0.	17,089,209.	434,877.

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		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	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		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
Magic Valley Anesthesiology, 139 River Vista Place, Ste. 202, Twin Falls, ID Physicians Center, 630 Addison Ave W. Ste.n100, Twin Falls, ID 83301	Anesthesia Services	11,897,619.
RMJ Safari PLLC, 714 N. College Road Ste. A, Twin Falls, ID 83301	Medical Services	7,462,172.
ER Physicians of Southern Idaho P.O. Box 2775, Twin Falls, ID 83301	Medical Services	7,424,283.
Southern Idaho Radiology PA, 834 Falls Avenue Ste 1020-D, Twin Falls, ID 83301	Emergency Medicine Services	6,170,738.
	Medical Services	5,585,421.

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 **158**

See Part VII, Section A Continuation sheets

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)		
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a							
	b Membership dues	1b							
	c Fundraising events	1c							
	d Related organizations	1d	775,973.						
	e Government grants (contributions)	1e	37,348,182.						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	176,257.						
	g Noncash contributions included in lines 1a-1f	1g	\$						
	h Total. Add lines 1a-1f			38,300,412.					
Program Service Revenue	2 a Net Patient Revenue	Business Code							
		900099		404,333,745.	404,333,745.				
	b Contract Service Reven	900099		14,663,588.	14,663,588.				
	c SLHS Allocation	900099		2,544,184.	2,544,184.				
	d Taxing District	900099		1,161,459.	1,161,459.				
	e Merchandise Sales	900099		12,200.	12,200.				
	f All other program service revenue	900099		43,399.	43,399.				
	g Total. Add lines 2a-2f			422,758,575.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			424,990.			424,990.		
	4 Income from investment of tax-exempt bond proceeds								
	5 Royalties								
	6 a Gross rents	6a	(i) Real	(ii) Personal					
			936,339.	16,651.					
			6b Less: rental expenses	0.	0.				
	c Rental income or (loss)	6c	936,339.	16,651.					
	d Net rental income or (loss)			952,990.	16,651.		936,339.		
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other					
				1,000.					
			7b Less: cost or other basis and sales expenses		1,099.				
			7c Gain or (loss)		-99.				
	d Net gain or (loss)			-99.			-99.		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a							
			8b Less: direct expenses						
c Net income or (loss) from fundraising events									
9 a Gross income from gaming activities. See Part IV, line 19	9a								
		9b Less: direct expenses							
		c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a								
		10b Less: cost of goods sold							
		c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a Cafeteria/Catering/Ven	Business Code							
		722514		1,634,676.			1,634,676.		
	b								
	c								
	d All other revenue								
e Total. Add lines 11a-11d			1,634,676.						
12 Total revenue. See instructions			464,071,544.	422,775,226.	0.	2,995,906.			

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 ...	865,718.	865,718.		
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	71,538,530.	71,465,983.	72,547.	
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,994,255.	2,944,514.	49,741.	
12 Advertising and promotion	968.		968.	
13 Office expenses	2,519,628.	2,297,650.	221,978.	
14 Information technology	33,753,892.	33,710,620.	43,272.	
15 Royalties				
16 Occupancy	1,890,013.	1,890,013.		
17 Travel	391,544.	320,089.	71,455.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	81,033.	81,033.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,456,754.	22,338,977.	117,777.	
23 Insurance	20,832.	17,626.	3,206.	
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	165,859,044.	151,027,951.	14,831,093.	
b Supplies	61,980,230.	61,098,556.	881,674.	
c Allocated SLHS Exp	54,210,738.	54,210,738.		
d Contract Service	8,752,895.	6,221,935.	2,530,960.	
e All other expenses	12,908,537.	8,157,172.	4,751,365.	
25 Total functional expenses. Add lines 1 through 24e	440,224,611.	416,648,575.	23,576,036.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	565,689.	1	1,038,672.
	2 Savings and temporary cash investments	623,360.	2	110,993.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	55,242,871.	4	54,923,369.
	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	3,950,602.	8	3,537,326.
	9 Prepaid expenses and deferred charges	293,440.	9	386,193.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 357,902,674.		
	b Less: accumulated depreciation	10b 135,322,426.		
		229,324,335.	10c	222,580,248.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	127,611.	15	0.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	290,127,908.	16	282,576,801.	
Liabilities	17 Accounts payable and accrued expenses	15,117,878.	17	18,336,054.
	18 Grants payable		18	
	19 Deferred revenue	163,299.	19	141,031.
	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	80,347,789.	25	60,190,369.
	26 Total liabilities. Add lines 17 through 25	95,628,966.	26	78,667,454.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	194,498,942.	27	203,909,347.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	194,498,942.	32	203,909,347.
33 Total liabilities and net assets/fund balances	290,127,908.	33	282,576,801.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	464,071,544.
2	Total expenses (must equal Part IX, column (A), line 25)	2	440,224,611.
3	Revenue less expenses. Subtract line 2 from line 1	3	23,846,933.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	194,498,942.
5	Net unrealized gains (losses) on investments	5	155,712.
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	-14,592,240.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	203,909,347.

Part XII Financial Statements and Reporting

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

- 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? _____
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? _____
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? _____
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? _____
- 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 _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

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

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2019

Name of the organization

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

Employer identification number

56-2570686

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

Special Rules

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

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

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

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

Name of organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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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	_____ _____ _____	\$ <u>775,973.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>176,257.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd. Employer identification number 56-2570686

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, historic structure). 2. Conservation contribution details (2a-2d table). 3-7. Monitoring and enforcement details. 8-9. Reporting requirements.

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.

Form with sections 1a-1b and 2. 1a: Reporting works of art for public service. 1b: Reporting works of art for public service with amounts. 2: Reporting works of art for financial gain with amounts.

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	3,458,190.	3,527,552.	3,458,251.	3,253,654.	3,059,018.
b Contributions	14,459.	8,609.	12,520.	40,309.	47,249.
c Net investment earnings, gains, and losses	138,220.	59,233.	198,614.	268,449.	252,725.
d Grants or scholarships	0.	0.	0.	0.	0.
e Other expenditures for facilities and programs	131,447.	137,204.	141,833.	104,161.	105,338.
f Administrative expenses			0.	0.	0.
g End of year balance	3,479,422.	3,458,190.	3,527,552.	3,458,251.	3,253,654.

- 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 100.00 %
 - 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 | | X |
| (ii) Related organizations | X | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | X | |
- 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	4,842,353.	10,751,680.		15,594,033.
b Buildings		255,541,262.	72,966,821.	182,574,441.
c Leasehold improvements		1,327,817.	522,314.	805,503.
d Equipment		75,484,501.	58,853,289.	16,631,212.
e Other		9,955,061.	2,980,002.	6,975,059.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				222,580,248.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to Related Organizations	38,699,585.
(3) AP Medicare-Medicaid Program	13,623,046.
(4) Capital Leases	1,795,520.
(5) Operating Leases	6,072,218.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	60,190,369.

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 ...

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 V, line 4:

The intended use of the endowment funds are as follows:

Various pediatric programs

CARES

Nursing scholarships/education opportunities

Safe Kids

Rehabilitation Services

Part X, Line 2:

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

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

Part XIII Supplemental Information *(continued)*

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

Part XIII Supplemental Information *(continued)*

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.

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number	56-2570686
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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	X	
b If "Yes," was it a written policy?	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. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> 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 <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	X	
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	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"?	X	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	X	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	X	
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		X
6a Did the organization prepare a community benefit report during the tax year?	X	
b If "Yes," did the organization make it available to the public?	X	

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			18,234,101.		18,234,101.	4.14%
b Medicaid (from Worksheet 3, column a)			85,283,869.	55,595,364.	29,688,505.	6.74%
c Costs of other means-tested government programs (from Worksheet 3, column b)			2,283,523.	1,619,219.	664,304.	.15%
d Total. Financial Assistance and Means-Tested Government Programs			105,801,493.	57,214,583.	48,586,910.	11.03%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			853,545.	101,277.	752,268.	.17%
f Health professions education (from Worksheet 5)			3,793,135.		3,793,135.	.86%
g Subsidized health services (from Worksheet 6)			5,179,714.	1,404,621.	3,775,093.	.86%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			430,776.		430,776.	.10%
j Total. Other Benefits			10,257,170.	1,505,898.	8,751,272.	1.99%
k Total. Add lines 7d and 7j			116,058,663.	58,720,481.	57,338,182.	13.02%

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 Facility Reporting Group - A

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1,2

	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?		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		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	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: <u>20 18</u>		
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	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	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		X
7 Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>www.stlukesonline.org/about-st-lukes/supporting-the-community</u>		
b <input type="checkbox"/> Other website (list url): _____		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> 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	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: <u>20 18</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?		X
a If "Yes," (list url): _____		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	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)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
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 Facility Reporting Group - A

		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?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %		
b	<input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	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	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>See Part V, Page 8</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>See Part V, Page 8</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>See Part V, Page 8</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group Facility Reporting Group - A

	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 <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> 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 <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
f <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> 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 <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> 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 <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e <input type="checkbox"/> Other (describe in Section C)		
f <input type="checkbox"/> 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 <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input type="checkbox"/> The hospital facility's policy was not in writing		
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d <input type="checkbox"/> 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 Facility Reporting Group - A

	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 <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b <input checked="" type="checkbox"/> 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 <input type="checkbox"/> 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 <input type="checkbox"/> 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.

Facility Reporting Group - A

Part V, line 16a, FAP website:

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

Facility Reporting Group - A

Part V, line 16b, FAP Application website:

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

Facility Reporting Group - A

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

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

Schedule H, Part V, Section B. Facility Reporting Group A

Facility Reporting Group A consists of:

- Facility 1: St. Luke's Magic Valley Regional Medical Cente
- Facility 2: St. Luke's Jerome

Group A-Facility 1 -- St. Luke's Magic Valley Regional Medical

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

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.

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

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

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.

measures they believed to be effective in addressing the needs.

Representatives from the following organizations were contacted and

interviewed:

1. Family Medicine Residency of Idaho
2. Idaho Department of Health and Welfare
3. Idaho Department of Labor
4. College of Southern Idaho
5. College of Southern Idaho Office on Aging
6. Family Health Services
7. Jerome Recreation District
8. School District #261
9. Jerome Senior Center
10. Interfaith Association & Renew Fellowship- Jerome, ID
11. Wellness Tree Community Clinic
12. South Central Public Health
13. St. Luke's Disease Management and Education
14. United Way of South Central Idaho
15. College of Southern Idaho - Refugee Center
16. Twin Falls School District
17. Twin Falls County
18. La Posada, Inc.
19. South Central Community Action Partnership (SCCAP)
20. City of Jerome
21. La Perrona Radio Station
22. City of Twin Falls

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.

23. St. Luke's Health Partners Board Director

24. Boys and Girls Club of Magic Valley

25. YMCA of Magic Valley

26. Murtagh Schools, Rural School District

Group A-Facility 1 -- St. Luke's Magic Valley Regional Medical

Part V, Section B, line 6a: St. Luke's Jerome Hospital

Group A-Facility 1 -- St. Luke's Magic Valley Regional Medical

Part V, Section B, line 11: We organized our significant health needs into

the following groups:

Program Group 1: Improve the Prevention and Management of Obesity and

Diabetes

Program Group 2: Improve Mental Health

Program Group 3: Improve Access to Affordable Health Insurance

Next, we looked at how to best address each significant health need. To

make this determination, we focused on resources available and whether the

health need was in alignment with St. Luke's mission and strengths. Where

a significant health need was in alignment with our mission and strengths,

we developed our own programs and/or collaborated with community-based

organizations to address the health need. We have provided a list of

implementation plan programs designed to address our significant health

needs below:

Significant Health Need # 1: Improve Prevention/Management of Obesity &

Diabetes

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.

1. CATCH (Coordinated Approach to Child Health)

2. Community Physical Activity & Nutrition Programs and Partnerships

3. Diabetes Prevention

4. Diabetes Management

5. St. Luke's Know Your Numbers

6. Community Health Improvement Fund

Significant Health Need #2: Improve Mental Health

7. Gatekeeper Training

8. Parent & Family Education

9. Community Health Improvement Fund

Significant Health Need #3: Improve Access to Affordable Health Insurance

10. Health Fairs

11. Community Health Improvement Fund

12. Financial Assistance

13. Your Health Idaho

Group A-Facility 1 -- St. Luke's Magic Valley Regional Medical

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

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.

underinsured patient or guarantor. For such applicants, assistance will be

provided based on a combination of household income and assets. Partial

discounts will be provided if the combination of income and assets is

greater than 200 percent but equal to or less than 400 percent of the FPL.

Assistance is granted only after all third-party reimbursement

possibilities available to the applicant have been exhausted.

3. If the patient balance exceeds 30 percent of household income, patients

will qualify for a one-time reduction.

4. A highly discounted rate (HDR) will be offered to individuals who are

unwilling to cooperate with the county indigency program and are able to

pay the balance in full within 60 days, or available to individuals who

cooperate and are denied county assistance. The highly discounted rate is

a 65% adjustment that is applied to the gross charges.

Group A-Facility 1 -- St. Luke's Magic Valley Regional Medical

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

the patient which contains Patient Financial Advocate contact information.

Group A-Facility 2 -- St. Luke's Jerome

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

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.

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

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

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.

measures they believed to be effective in addressing the needs.

Representatives from the following organizations were contacted and

interviewed:

1. Family Medicine Residency of Idaho
2. Idaho Department of Health and Welfare
3. Idaho Department of Labor
4. College of Southern Idaho
5. College of Southern Idaho Office on Aging
6. Family Health Services
7. Jerome Recreation District
8. School District #261
9. Jerome Senior Center
10. Interfaith Association & Renew Fellowship- Jerome, ID
11. Wellness Tree Community Clinic
12. South Central Public Health
13. St. Luke's Disease Management and Education
14. United Way of South Central Idaho
15. College of Southern Idaho - Refugee Center
16. Twin Falls School District
17. Twin Falls County
18. La Posada, Inc.
19. South Central Community Action Partnership (SCCAP)
20. City of Jerome
21. La Perrona Radio Station
22. City of Twin Falls

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.

23. St. Luke's Health Partners Board Director

24. Boys and Girls Club of Magic Valley

25. YMCA of Magic Valley

26. Murtagh Schools, Rural School District

Group A-Facility 2 -- St. Luke's Jerome

Part V, Section B, line 6a: St. Luke's Magic Valley Medical Center

Group A-Facility 2 -- St. Luke's Jerome

Part V, Section B, line 11: We organized our significant health needs into

the following groups:

Program Group 1: Improve the Prevention and Management of Obesity and

Diabetes

Program Group 2: Improve Mental Health

Program Group 3: Improve Access to Affordable Health Insurance

Next, we looked at how to best address each significant health need. To

make this determination, we focused on resources available and whether the

health need was in alignment with St. Luke's mission and strengths. Where

a significant health need was in alignment with our mission and strengths,

we developed our own programs and/or collaborated with community-based

organizations to address the health need. We have provided a list of

implementation plan programs designed to address our significant health

needs below:

Significant Health Need # 1: Improve Prevention/Management of Obesity &

Diabetes

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.

1. CATCH (Coordinated Approach to Child Health)

2. Community Physical Activity & Nutrition Programs and Partnerships

3. Diabetes Prevention

4. Diabetes Management

5. St. Luke's Know Your Numbers

6. Community Health Improvement Fund

Significant Health Need #2: Improve Mental Health

7. Gatekeeper Training

8. Parent & Family Education

9. Community Health Improvement Fund

Significant Health Need #3: Improve Access to Affordable Health Insurance

10. Health Fairs

11. Community Health Improvement Fund

12. Financial Assistance

13. Your Health Idaho

Group A-Facility 2 -- St. Luke's Jerome

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

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.

underinsured patient or guarantor. For such applicants, assistance will be

provided based on a combination of household income and assets. Partial

discounts will be provided if the combination of income and assets is

greater than 200 percent but equal to or less than 400 percent of the FPL.

Assistance is granted only after all third-party reimbursement

possibilities available to the applicant have been exhausted.

3. If the patient balance exceeds 30 percent of household income, patients

will qualify for a one-time reduction.

4. A highly discounted rate (HDR) will be offered to individuals who are

unwilling to cooperate with the county indigency program and are able to

pay the balance in full within 60 days, or available to individuals who

cooperate and are denied county assistance. The highly discounted rate is

a 65% adjustment that is applied to the gross charges.

Group A-Facility 2 -- St. Luke's Jerome

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? 23

Name and address	Type of Facility (describe)
1 St. Luke's Clinic 775 Pole Line Rd. W. Twin Falls, ID 83301	Physician and Specialty Clinics, Surgical Services, and rehabilitation
2 St. Luke's Clinic 625 Pole Line Rd. W. Twin Falls, ID 83301	Specialty Physician Clinics, Imaging, Rehabilitation, Occupational Health
3 St. Luke's Clinic 2550 Addison Ave. E. Twin Falls, ID 83301	Specialty Physician and Pediatric Clinics
4 St. Luke's Clinic 714 North College Rd. Twin Falls, ID 83301	Specialty Physician Clinics
5 St. Luke's Clinic 730 North College Rd. Twin Falls, ID 83301	Physician Clinics and Lab Services
6 St. Luke's Clinic 738 North College Rd. Twin Falls, ID 83301	Specialty Physician Clinics
7 St. Luke's Clinic 746 North College Rd. Twin Falls, ID 83301	Specialty Physician Clinics
8 St. Luke's Clinic 980 Burley Ave. Buhl, ID 83316	Physician Clinics and Imaging
9 Buhl Medical Center Laboratory 709 Fair Ave. Buhl, ID 83316	Lab Services
10 Saint Luke Cancer Institute 725 Pole Line Rd. W. Twin Falls, ID 83301	Oncology

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? 23

Name and address	Type of Facility (describe)
11 St. Luke's Clinic Behavioral Health 414 Shoup Ave. W. Suite B Twin Falls, ID 83301	Behavioral Health
12 St. Luke's Canyon View Behavioral Hea 228 Shoup Ave. W. Twin Falls, ID 83301	Behavioral Health
13 St. Luke's Clinic 1308 8th St. Rupert, ID 83350	Specialty Physician Clinics
14 St. Luke's Clinic 1501 Hiland Ave. Burley, ID 83318	Specialty Physician Clinics
15 St. Luke's Clinic 1840 Canyon Crest Drive Twin Falls, ID 83301	Neurology, Physical Medicine, Rehabilitation
16 St. Luke's Clinic 754 North College Rd. Twin Falls, ID 83301	Lifestyle Medicine
17 St. Luke's Clinic Family Medicine 550 Polk Street Twin Falls, ID 83301	Rehab/Orthopedics/Rheumatology Physician Clinics
18 St. Luke's Clinic Specialty Services 115 5th Avenue W. Suite B Jerome, ID 83338	Physician Specialty Clinics
19 St. Luke's Jerome Family Medicine 132 5th Ave. W. Suites 1 & 2 Jerome, ID 83338	Family Medicine
20 St. Luke's Lab Services 120 5th Ave. W. Jerome, ID 83338	Lab Services

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Part I, Line 3c:

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

Part I, Line 7:

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

Part I, Line 7g:

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

Emergency and Trauma Services

Home Care

Palliative Care and Medicine

Behavioral Health

Part VI Supplemental Information (Continuation)

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

During the fiscal year 2020, 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 II, Community Building Activities:

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

Part III, Line 2:

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

Part III, Line 3:

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

Part III, Line 4:

Per the audited financial statements in footnote three, St. Luke's grants credit without collateral to its patients, most of whom are local

Part VI Supplemental Information (Continuation)

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 2020. The amount is calculated by comparing the total Medicare apportioned costs (allowable costs) to interim payments received during FY'20

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

Part III, Line 9b:

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

Part VI, Line 2:

A Community Health Needs Assessment (CHNA) was conducted for the fiscal year ending 9/30/2019. Information related to the CHNA is shown in the

Part VI Supplemental Information (Continuation)

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/commu-
nity-health-needs-assessments](https://www.stlukesonline.org/about-st-lukes/supporting-the-community/commu-
nity-health-needs-assessments)

Part VI, Line 3:

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

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

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

Spanish

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

(D) For cases in which St. Luke's independently determines patient
eligibility for financial assistance, St. Luke's provides written notice

Part VI Supplemental Information (Continuation)

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:

Twin Falls and Jerome 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 was to include the entire population of the counties
where at least 70% of our inpatients reside. The residents of these
counties comprise about 74% of our inpatients with approximately 61% of
our inpatients living in Twin Falls County and 13% in Jerome County.

According to Idaho Health and Welfare there are no other licensed hospital
Twin Falls County or in Jerome County. There are multiple federally
designated medically underserved areas or populations in our Twin Falls
and Jerome counties service area.

Our patients in the surrounding counties of southwestern Idaho, northern
Nevada, and eastern Oregon are important to us as well. To help us serve
these patients, we have built positive, collaborative relationships with
regional providers where legal and appropriate. A philosophy of shared
responsibility for the patient has been instrumental in past successes and
remains critical to the future of St. Luke's Partnerships allow 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

Part VI Supplemental Information (Continuation)

the overall population and about 20% of our defined service area. Jerome

County is approximately 34% Hispanic, and Twin Falls County is 16%

Hispanic.

Idaho experienced a 25% increase in population from 2003 to 2016, ranking

it as one of fastest growing states in the country. Twin Falls and Jerome

Counties have followed that trend, experiencing a 29% increase in

population within that timeframe. We are 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 population in all age groups have increased

proportionately about equally. Currently, about 15% of the people in our

community are over the age of 65.

The official United States poverty rate increased from 12.5% in 2003 to

14% in 2016. Our service area poverty rate is several percent higher than

the national average. The poverty rate in our community for children under

the age of 18 is also about the same as the national average. Although

poverty has started declining in our service area, poverty rates are still

above the levels they were at prior to the recession in 2008.

Median income in the United States has risen by 20% since 2003 and at

approximately the same rate in our service area during that period.

However, median income in our service area is well below the national

median and lower than Idaho's median income.

Part VI, Line 5:

The people who serve on the various boards for subsidiaries within the St.

Luke's Health System are local citizens who have a vested interest in the

Part VI Supplemental Information (Continuation)

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.

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

Part VI Supplemental Information (Continuation)

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

(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

Part VI Supplemental Information (Continuation)

--Various Physician clinics in Jerome

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

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

(6) Mountain States Tumor Institute (MSTI) which also does business as St. Luke's Cancer Institute, is the region's largest provider of cancer services and a nationally recognized leader in cancer research. MSTI provides advanced care to thousands of cancer patients each year at clinics in Boise, Fruitland, Meridian, Nampa, and Twin Falls, Idaho. MSTI is home to Idaho's only cancer treatment center for children, only federally sponsored center for hemophilia, and only blood and marrow transplant program.

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

MSTI is expanding as rapidly as today's cancer treatment. Patients can now

Part VI Supplemental Information (Continuation)

visit a MSTI clinic or Breast Cancer detection center at 13 different

locations in southwest Idaho and Eastern Oregon. Locations include Boise,

Meridian, Nampa, Twin Falls, and Fruitland.

St. Luke's physician clinics and services are provided in partnership with

area physicians and other health care professionals. These include:

Cardiovascular; Child Abuse and Neglect Evaluation; Endocrinology; Ear,

Nose, and Throat; Family Medicine;

Gastroenterology; General Surgery; Hypertensive Disease; Internal

Medicine; Maternal/Petal Medicine; Medical Imaging;

Metabolic and Bariatric Surgery; Nephrology; Neurology; Neurosurgery;

Obstetrics/Gynecology; Occupational Medicine;

Orthopedics; Outpatient Rehabilitation; Plastic Surgery; Psychiatry and

Addiction; Pulmonary Medicine; Sleep Disorders; and Urology.

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

management service contracts for select specified services. These

facilities include:

(1) North Canyon Medical Center

(2) Salmon River Clinic

(3) Weiser Memorial Hospital

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

ID

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **St. Luke's Magic Valley Regional Medical
Center, Ltd.**

Employer identification number
56-2570686

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
College Of Southern Idaho 315 Falls Ave, PO Box 1238 Twin Falls, ID 83303	82-0388193	501(c)(3)	112,100.	0.			Fundings for support of Health Occupations, Head Start/Early Head Start program, Foster
St. Luke's Health Foundation 190 East Bannock Street Boise, ID 83712	81-0600973	501(c)(3)	753,618.	0.			Provide support for overall operational needs of St. Luke's Health Foundation, Ltd.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 2.

3 Enter total number of other organizations listed in the line 1 table ▶ 0.

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**
See Part IV for Column (h) descriptions

Schedule I (Form 990) (2019)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Part I, Line 2:

The Organization endeavors to monitor its grants to ensure that such grants are used for proper purposes and not otherwise diverted from their intended use. This is accomplished by requesting recipient organizations to affirm that funds must be used solely in accordance with the grant request and budget on which the grant was based and that funds not expended for the stated purpose are to be returned to the organization. Reports are requested from time to time as deemed appropriate.

Part IV Supplemental Information

Part II, line 1, Column (h):

Name of Organization or Government: College Of Southern Idaho

(h) Purpose of Grant or Assistance: Fundings for support of Health

Occupations, Head Start/Early Head Start program, Foster Grantparent

Program, Dental Program, that are working to improve the health of people

in the community

Sch. I Part I

During the fiscal year 2020 the Health System administered and

dispensed all community grants into one department which is aligned

under SLHS. The grants were awarded and continued to support health

initiatives through all the communities we serve.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization **St. Luke's Magic Valley Regional Medical Center, Ltd.**

Employer identification number
56-2570686

Part I Questions Regarding Compensation

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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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

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?

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.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- 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?
- b** Any related organization?
- 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?
- b** Any related organization?
- 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

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) David C. Pate, MD, JD President & CEO (End 02/2020)	(i)	0.	0.	0.	0.	0.	0.
	(ii)	1,232,490.	0.	9,180,227.	23,349.	6,810.	10,442,876.
(2) Mr. Chris Roth CEO & Director (Start 02/2020)	(i)	0.	0.	0.	0.	0.	0.
	(ii)	807,043.	0.	131,232.	27,620.	25,420.	991,315.
(3) Mr. Jeffrey S. Taylor SR VP/CFO/Treasurer	(i)	0.	0.	0.	0.	0.	0.
	(ii)	702,999.	0.	806,218.	31,891.	21,080.	1,562,188.
(4) Ms. Christine Neuhoff SVP/Chief Legal Officer/Sec	(i)	0.	0.	0.	0.	0.	0.
	(ii)	642,664.	0.	49,981.	27,620.	18,319.	738,584.
(5) Ms. Pamela Lindemoen VP Acute Care Services	(i)	0.	0.	0.	0.	0.	0.
	(ii)	560,268.	0.	35,555.	19,078.	6,470.	621,371.
(6) Mr. Mike Fenello VP Population Health	(i)	0.	0.	0.	0.	0.	0.
	(ii)	347,221.	0.	21,582.	14,949.	17,372.	401,124.
(7) Jonathan D. Myers, M.D. Physician	(i)	0.	0.	0.	0.	0.	0.
	(ii)	357,226.	196,865.	38,540.	23,349.	17,248.	633,228.
(8) Gregory Ball, D.O. Physician	(i)	0.	0.	0.	0.	0.	0.
	(ii)	341,816.	159,425.	11,610.	19,560.	17,452.	549,863.
(9) Randal L. Wraalstad, D.P.M. Physician	(i)	0.	0.	0.	0.	0.	0.
	(ii)	246,109.	245,160.	26,242.	8,400.	20,061.	545,972.
(10) Scott Knight, M.D. Physician	(i)	0.	0.	0.	0.	0.	0.
	(ii)	400,487.	52,966.	45,822.	19,078.	23,185.	541,538.
(11) Timothy Ulrich, MD Physician	(i)	0.	0.	0.	0.	0.	0.
	(ii)	384,593.	45,402.	19,466.	19,078.	27,488.	496,027.
	(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 Magic Valley Regional

Medical Center, Ltd.. The System board approves the compensation amount per

the recommendation of its compensation committee, and the decision is then

reviewed and ratified by the board of directors for St. Luke's Magic Valley

Regional Medical Center, Ltd.

In determining compensation for the CEO, the System board utilizes the

following criteria:

Compensation Committee

Independent compensation consultant

Compensation survey or study

Approval by the board or compensation committee

Part I, Line 4b:

During CY'19, the following individuals participated in a supplemental

non-qualified executive retirement plan:

Part III Supplemental Information

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

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

Part I, Line 4b:

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

Part II-Column (c)

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

Jeffrey Taylor \$150,904

Part III Supplemental Information

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

Part II-Column (e)

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization	St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number	56-2570686
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Form 990, Part III, Line 4a, Program Service Accomplishments:

Services, Home Health and Hospice Care, Intensive Care and Newborn

Intensive Care Units, Laboratory Services, Medical Library (open to the

public), Maternal-Child Services OB, Pediatrics and Women's Services),

Pharmacy, Occupational Health, Adult and Pediatric Rehabilitation

(Speech, Occupational, Physical Therapy), Comprehensive Surgical

Services, Magic Valley SAFE KIDS Coalition, Social Services and

Pastoral Care, Volunteer Services and Auxiliary, and St. Luke's

Foundation for gift-giving.

At St. Luke's Magic Valley Medical Center, we take great pride in the

high quality, skilled, and compassionate care we provide to our

patients. This focus on excellence has resulted in honors from national

entities, such as Truven, Qualis Health and Solucient. These awards

recognize that our commitment to safety and performance improvement

means enhanced and safer care, and an overall better experience for

you, your family, and everyone we serve. We have numerous clinical and

regional designations including Trauma Designation Level III, Stroke

Designation Level II, and STEMI Designation Level I.

During FY'20, St. Luke's Magic Valley Regional Medical Center provided

qualified inpatient care for 11,747 admissions covering 39,325 patient

days. The hospital also provided care associated with 176,476

outpatient visits.

Services at St. Luke's Jerome include a 24-hour emergency department,

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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outpatient surgery, general surgery, diagnostics, maternity services,

inpatient physical therapy, intensive care and medical/surgical units.

During fiscal year 2020, St. Luke's Jerome provided patient care for

607 admissions covering 2,463 patient days. They also provided patient

care associated with 16,525 outpatient visits.

Form 990, Part III, Line 4b, Program Service Accomplishments:

The service is staffed with a diverse group of dedicated, caring

professionals. Psychiatrists and other physicians, psychologists,

social workers, nurses, technicians, and discharge planners work as a

team to provide comprehensive, personalized care to each person.

During FY'20, Canyon View had 749 admissions covering 4,018 patient

days.

Form 990, Part III, Line 4c, Program Service Accomplishments:

Our rehabilitation services are highly coordinated to optimize clinical

outcomes and maximize a patient's independence. All members of the

rehabilitation team (physicians, therapists, nurses, case workers,

etc.) meet daily to ensure that treatments are tailored to each

patient's specific diagnosis and unique needs. Our inpatient programs

include:

--Spinal cord injury

--Stroke

--Brain injury

--Neuromuscular diseases, such as multiple sclerosis, Guillain-Barre

syndrome, and cerebral palsy

--Orthopedics

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
--	--

--Major multiple trauma

--Amputation

--Arthritis

--Medically complex conditions

All 14 inpatient rehabilitation rooms at St. Luke's are private, and designed specifically to enhance the safety, comfort, and independence of patients recovering from and adapting to a variety of injuries and illnesses. Room features include ADA design, bed-side environmental controls (lights, nurse call light, window shades, etc.), free wireless, broadband internet access, pull-out couch and reclining chair for visiting family members, and video surveillance capability for patients with confusion due to brain injury, stroke, or other illness.

The rehabilitation gymnasium in the Gwen Neilson Anderson Rehabilitation Center contains state-of-the-art equipment and design features. The spacious gym includes private treatment rooms for one-on-one therapy sessions and a large, open space for wheelchair training, advanced mobility training, and group interaction.

The transitional apartment is a fully functional apartment in which patients can practice basic activities of daily living under the supervision of a trained therapist. The activity area offers a place for patients and their visitors to gather and engage in therapeutic recreation.

During FY'20, the inpatient rehabilitation unit provided qualified inpatient care for 231 admissions covering 3,006 patient days.

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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Form 990, Part VI, Section A, line 2:

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

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

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

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

Allan Korn, MD

David C. Pate, MD, JD

Lucie DiMaggio, MD

Mr. Alan Horner

Mr. Andy Scoggin

Mr. Arthur F. Oppenheimer

Mr. Bill Whitacre

Mr. Bob Lokken

Mr. Dan Krahn

Mr. Jon Miller

Mr. Mark Durcan

Mr. Rich Raimondi

Mr. Tom Corrick

Ms. Brigitte Bilyeu

Ms. Karen Vauk

Ms. Lisa Grow

Mr. Jeffrey Taylor

Ms. Christine Neuhoff

Ms. Pamela Lindemoen

Mr. Chris Roth

Mr. Mike Fenello

Name of the organization	St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number	56-2570686
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Mr. Jeff Fox

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

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

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

The President and CEO of St. Luke's Magic Valley Regional Medical Center, Ltd., (Corporation) is cooperatively selected by the Corporation and St. Luke's Health System, Ltd. St. Luke's Health System 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 Magic Valley Regional Medical Center, Ltd. (Corporation).

Actions requiring approval authority may be initiated by either the Corporation or its Member, but must be approved by both the Corporation (by action of its Board of Directors) and the Member. Actions requiring approval authority of the Member include:

(a) Amendment to the Articles of Incorporation;

(b) Amendment to the Bylaws of the Corporation;

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

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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(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:

(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

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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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;

(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

Name of the organization	St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number	56-2570686
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(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 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.

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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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:

- 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

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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-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 XI, line 9, Changes in Net Assets:

Defined Benefit Plan Adjustment	-14,592,240.
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Form 990 Part VII Section A

Allocation of Compensation and Hours:

The total hours worked and compensation reported for the following individuals represent services rendered to organizations within the St.

Luke's Health System:

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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Jeff Taylor:

St. Luke's Health System, Ltd.

St. Luke's Regional Medical Center, Ltd.

Mountain States Tumor Institute, Inc.

St. Luke's McCall, Ltd.

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

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

St. Luke's Clinic Coordinated Care, Ltd

St. Luke's Nampa Medical Center, Ltd.

Christine Neuhoff:

St. Luke's Health System, Ltd.

St. Luke's Regional Medical Center, Ltd.

Mountain States Tumor Institute, Inc.

St. Luke's McCall, Ltd.

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

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

St. Luke's Clinic Coordinated Care, Ltd.

St. Luke's Nampa Medical Center, Ltd.

Chris Roth:

St. Luke's Health System, Ltd.

St. Luke's Regional Medical Center, Ltd.

Mountain States Tumor Institute, Inc.

St. Luke's McCall, Ltd.

St. Luke's Health Foundation, Ltd

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

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

Name of the organization St. Luke's Magic Valley Regional Medical Center, Ltd.	Employer identification number 56-2570686
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St. Luke's Clinic Coordinated Care, Ltd.

St. Luke's Nampa Medical Center, Ltd.

Pam Lindemoen:

St. Luke's Health System, Ltd.

St. Luke's Regional Medical Center, Ltd.

Mountain States Tumor Institute, Inc.

St. Luke's McCall, Ltd.

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

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

St. Luke's Clinic Coordinated Care, Ltd.

St. Luke's Nampa Medical Center, Ltd.

Mike Fenello:

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

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

Also, it should be noted that the hours reported for the directors

(employed by St. Luke's), officers, key employees, and highest

paid employees are based on a minimum 40 hour work week. However, due

to the demands of their roles within the St. Luke's Health System, the

hours worked by these individuals often exceed the minimum required 40

hours.

Form 990, Part I, Line 6

During this past year the number of volunteers decreased due to

restrictions on the access to the hospitals for volunteers and

cancellations of in person events due to COVID-19 concerns.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization **St. Luke's Magic Valley Regional Medical Center, Ltd.** Employer identification number **56-2570686**

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, LLC - 82-0527710 P.O. Box 409 Twin Falls, ID 83301	Physician Clinic Services	Idaho	88,698,681.	12,120,534.	St. Luke's Magic Valley Regional Medical Center, Ltd.
Magic Valley Paramedics, LLC - 20-0997728 P.O. Box 409 Twin Falls, ID 83301	Paramedic Services	Idaho	4,956,268.	767,833.	St. Luke's Magic Valley Regional Medical Center, 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	No
Mountain States Tumor Institute, Inc - 82-0295026, 190 E. Bannock, Boise, ID 83712	Healthcare Services	Idaho	501(c)(3)	3	St. Luke's Regional Medical Center, Ltd.		X
St. Luke's Clinic Coordinated Care, Ltd. - 45-5195864, 190 E. Bannock, Boise, ID 83712	Accountable Care Organization	Idaho	501(c)(3)	10	St. Luke's Health System, Ltd.		X
St. Luke's Health Foundation, Ltd. - 81-0600973, 190 E. Bannock, Boise, ID 83712	Fundraising	Idaho	501(c)(3)	7	St. Luke's Health System, Ltd.		X
St. Luke's Health System, Ltd. - 56-2570681 190 E. Bannock Boise, ID 83712	Supporting Organization	Idaho	501(c)(3)	12C, III-FI	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

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?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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	No

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) St. Luke's Health Foundation, Ltd.	B	753,618.	Subsidy to SLHF
(2) St. Luke's Health Foundation, Ltd.	C	775,973.	Donations Specified for SLMVRMC
(3)			
(4)			
(5)			
(6)			

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

Department of the Treasury
Internal Revenue Service

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

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. St. Luke's Magic Valley Regional Medical Center, Ltd.	Taxpayer identification number (TIN) 56-2570686
File by the due date for filing your return. See instructions.	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

Peter DiDio, Vice-President, Controller

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

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

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

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

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

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

Consolidated Financial Statements as of and for the
Years Ended September 30, 2020 and 2019, and
Independent Auditors' Report

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

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1-2
CONSOLIDATED FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019:	
Balance Sheet	3
Statements of Operations and Changes in Net Assets	4
Statements of Cash Flows	5
Notes to Consolidated Financial Statements	6-43

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
St. Luke's Health System, Ltd.
Boise, Idaho

We have audited the accompanying consolidated financial statements of St. Luke's Health System, Ltd. and its subsidiaries (the "Health System"), which comprise the consolidated balance sheets as of September 30, 2020 and 2019, and the related consolidated statements of operations and changes in net assets, and of cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Health System's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

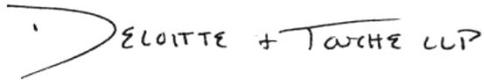
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of St. Luke's Health System, Ltd. and its subsidiaries as of September 30, 2020 and 2019, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Disclaimer of Opinion on Charity Care Schedule

The charity care schedule summarized in Note 1, which is the responsibility of the Health System's management, is not a required part of the basic financial statements, and we did not audit or apply limited procedures to such information and we do not express any assurances on such information.

A handwritten signature in black ink that reads "DELOITTE + TOUCHE LLP". The signature is written in a cursive, slightly stylized font.

December 18, 2020

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

**Consolidated Balance Sheets
As of September 30, 2020 and 2019
(In thousands)**

	2020	2019
Assets		
Current assets		
Cash and cash equivalents	\$ 123,192	\$ 118,816
Receivables—net	356,483	330,095
Inventories	44,999	38,213
Prepaid expenses	27,100	25,657
Current portion of assets whose use is limited	<u>47,828</u>	<u>45,950</u>
Total current assets	599,602	558,731
Assets whose use is limited	1,102,377	804,219
Property, plant, and equipment—net	1,255,328	1,198,970
Operating lease right-of-use assets	111,788	-
Other assets	<u>81,885</u>	<u>92,688</u>
Total assets	<u>\$ 3,150,980</u>	<u>\$ 2,654,608</u>
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities	\$ 207,348	\$ 199,720
Compensation and related liabilities	296,376	251,456
Medicare cash advances	149,599	-
Estimated payable to medicare and medicaid programs	71,725	63,203
Current portion of operating lease obligations	19,728	-
Current portion of long-term debt and finance lease obligations	<u>14,355</u>	<u>10,663</u>
Total current liabilities	759,131	525,042
Long-term debt	822,060	833,993
Operating lease obligations	93,084	-
Finance lease obligations	48,129	50,056
Pension liabilities	95,790	95,932
Other liabilities	2,089	2,401
Net assets		
Net assets without donor restrictions	1,288,131	1,106,685
Net assets with donor restrictions	<u>42,566</u>	<u>40,499</u>
Total net assets	1,330,697	1,147,184
Total liabilities and net assets	<u>\$ 3,150,980</u>	<u>\$ 2,654,608</u>

See notes to consolidated financial statements.

St. Luke's Health System, Ltd. and Subsidiaries**Consolidated Statements of Operations and Changes in Net Assets
For the Years Ended September 30, 2020 and 2019
(In thousands)**

	2020	2019
Revenues		
Net patient service revenue	\$ 1,867,720	\$ 1,845,985
Capitated revenue	961,429	919,594
Other revenue (including rental income)	147,504	135,512
Government assistance	88,941	-
Net assets released from restrictions—operating	<u>(5,891)</u>	<u>(6,245)</u>
Total revenues	3,059,703	2,894,846
Expenses		
Employee compensation and benefits	1,358,005	1,305,224
Supplies and drugs	486,212	434,928
Medical claims	482,700	441,051
Other operating expenses	<u>444,403</u>	<u>448,287</u>
Total operating expenses	2,771,320	2,629,490
Earnings before interest, depreciation and amortization	288,383	265,356
Depreciation and amortization	119,724	129,728
Interest	<u>27,953</u>	<u>32,402</u>
Net operating income	140,706	103,226
Investment income	32,027	25,906
Income taxes	<u>(1,678)</u>	<u>1,678</u>
Revenue in excess of expenses	171,055	130,810
Noncontrolling loss	<u>-</u>	<u>(38)</u>
Revenue in excess of expenses attributable to the Health System	<u>\$ 171,055</u>	<u>\$ 130,772</u>

See notes to consolidated financial statements.

	2020	2019
Net assets without donor restrictions		
Revenue in excess of expenses	\$ 171,055	\$ 130,810
Change in net assets from noncontrolling interests	-	1,763
Change in net assets from acquisition of noncontrolling interests	-	(7,397)
Change in net unrealized gains on investments	12,731	8,772
Net assets released from restrictions—capital	2,251	17,234
Other components of net periodic pension cost	(9,567)	(5,609)
Change in funded status of pension plans	<u>4,976</u>	<u>(40,115)</u>
Increase in net assets without donor restrictions	<u>181,446</u>	<u>105,458</u>
Net assets with donor restrictions		
Contributions	9,387	9,523
Investment income	657	493
Change in net unrealized gain (loss) on investments	165	(212)
Net assets released from restrictions	<u>(8,142)</u>	<u>(23,479)</u>
Increase (decrease) in net assets with donor restrictions	<u>2,067</u>	<u>(13,675)</u>
Increase in net assets	183,513	91,783
Net assets—Beginning of year	<u>1,147,184</u>	<u>1,055,401</u>
Net assets—End of year	<u>\$ 1,330,697</u>	<u>\$ 1,147,184</u>

St. Luke's Health System, Ltd. and Subsidiaries
Consolidated Statement of Cash Flows
For the Years Ended September 30, 2020 and 2019
(In thousands)

	2020	2019
Cash flows from operating activities:		
Increase in net assets	\$ 183,513	\$ 91,783
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	119,724	129,728
Net realized gain on investments	(14,145)	(7,798)
Unrealized gain on investments	(12,956)	(8,560)
Undistributed earnings of unconsolidated affiliates	(24)	(94)
Increase in noncontrolling interest from operations	-	(1,763)
Decrease in noncontrolling interest from acquisition	-	7,397
Amortization of deferred financing fees	341	316
Restricted contributions received	(9,387)	(9,523)
Loss (gain) on disposition of equipment and other assets	2,301	(2,296)
Change in other components of net periodic pension cost	9,567	5,609
Change in funded status of pension plans	(4,976)	40,115
Changes in operating assets and liabilities:		
Receivables	(24,292)	(11,406)
Inventories	(6,786)	(2,096)
Prepaid expenses and other current assets	(1,442)	(1,629)
Other assets	(16,298)	583
Accounts payable and accrued liabilities	7,315	29,764
Compensation and related liabilities	44,919	28,953
Medicare cash advances	149,599	-
Payable to medicare and medicaid programs	8,809	3,391
Other liabilities	(5,045)	(7,484)
Net cash provided by operating activities	430,737	284,990
Cash flows from investing activities:		
Acquisition of property, plant, equipment and land	(171,537)	(162,572)
Proceeds from disposition of equipment and other assets	488	810
Purchase of investments	(1,152,620)	(712,394)
Other changes in investments	3,166	(6,014)
Proceeds from sale of investments	911,276	571,136
Distributions from unconsolidated affiliates	-	2,235
Capital contributed to unconsolidated affiliates	1,084	(350)
Net cash used in investing activities	(408,143)	(307,149)

See notes to consolidated financial statements.

	2020	2019
Cash flows from financing activities:		
Repayment of long-term debt	\$ (3,338)	\$ (1,485)
Advances on lines of credit	-	10,207
Repayment on lines of credit	-	(11,704)
Proceeds from contributions for temporarily restricted net assets	9,387	9,523
Acquisition of noncontrolling interest	-	(4,408)
Dividends paid	-	(1,226)
Payments on notes payable	<u>(7,171)</u>	<u>(7,053)</u>
Net cash (used in) provided by financing activities	(1,122)	(6,146)
Net decrease in cash, cash equivalents and restricted cash	21,472	(28,305)
Cash, cash equivalents and restricted cash—Beginning of year	<u>163,679</u>	<u>191,984</u>
Cash, cash equivalents and restricted cash—End of year	<u>\$ 185,151</u>	<u>\$ 163,679</u>
Supplemental cash flow information:		
Purchase of property, plant and equipment in accounts payable and accrued liabilities	\$ 9,308	\$ 9,791

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

Notes to the Consolidated Financial Statements As of and for the Years Ended September 30, 2020 and 2019 (In thousands)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization—St. Luke's Health System, Ltd. and subsidiaries (the "Health System") is an Idaho-based not-for-profit organization providing comprehensive integrated healthcare services throughout the communities it serves.

The Health System provides patient services, including outpatient and inpatient, rehabilitation services and physician services. The Health System's primary hospitals and patient service areas are located within the State of Idaho in or surrounding the cities of Boise, Meridian, Nampa, Twin Falls, Mountain Home, McCall, Jerome, and Ketchum and have other facilities and operations throughout Southern Idaho and Eastern Oregon.

The Health System's wholly owned subsidiary, St. Luke's Health Partners (SLHP), is a financially and clinically-integrated network that allows independent physicians and facilities to partner with the Health System. SLHP is organized to assume financial and clinical accountability in capitated arrangements. These arrangements include governmental and commercial payers, as well as self-funded employers. Under these arrangements, SLHP is accountable for the management of health outcomes and medical spend for defined populations through value-based agreements with payers.

The Health System's general offices and corporate functions are located in Boise, Idaho. The Health System is governed by a volunteer Board of Directors ("the Board") made up of local citizens.

Basis of Presentation—The consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Intercompany transactions have been eliminated.

Use of Estimates—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates, assumptions and judgments that affect the amounts reported in the consolidated financial statements. The Health System considers critical accounting estimates to be those that require more significant judgments and estimates in the preparation of its consolidated financial statements, including the following: contractual allowances for uncollectible accounts receivable, provisions for bad debt and charity care; useful lives of depreciable assets; liabilities associated with employee benefit programs; self-insured professional liability risks not covered by insurance; medical claims incurred but not yet reported; and potential settlements with the Medicare and Medicaid programs.

Changes in estimates are included in results of operations in the period when such amounts are determined and actual amounts could differ from such estimates.

Statements of Operations—Transactions deemed by management to be ongoing, major, or central to the provision of integrated health care services are reported as unrestricted revenues, gains and other support and expenses.

Net Assets with Donor Restrictions—Net assets with donor restrictions are those subject to donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature which are met by actions of the Health System or by the passage of time. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. These are generally restricted to provide ongoing income for a specific program.

Donor Restricted Gifts—Unconditional promises to give cash, pledges receivable and other assets are recorded at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of operations and changes in net assets as net assets released from restrictions. Total pledges receivable, net of allowances, as of September 30 are as follows:

	2020	2019
Less than one year	\$ 2,381	\$ 2,366
One to five years	1,004	1,328
More than five years	<u>50</u>	<u>-</u>
	3,435	3,694
Less allowance for estimated uncollectible accounts	<u>87</u>	<u>70</u>
Total pledges receivable	<u>\$ 3,348</u>	<u>\$ 3,624</u>

Cash, Cash Equivalents and Restricted Cash—Cash and cash equivalents represents cash on hand and cash in banks, excluding amounts whose use is limited, and consists primarily of cash and highly liquid investments with original maturities of three months or less. As of September 30, 2020, and 2019, the Health System had book overdrafts of \$12,992 and \$12,049, respectively, that is included in accounts payable and accrued liabilities.

The following table reconciles cash, cash equivalents and restricted cash shown in the statement of cash flows to amounts presented within the consolidated balance sheets as of September 30, 2020 and 2019, respectively:

	2020	2019
Cash and cash equivalents	\$ 123,192	\$ 118,816
Restricted cash included in current portion of assets whose use is limited		
Held by trust under bond indenture	<u>172</u>	<u>320</u>
Restricted cash included in assets whose use is limited		
Held by trust under bond indenture	-	22,766
By Board, donors, and other	<u>61,787</u>	<u>21,777</u>
Total restricted cash included in assets whose use is limited	61,787	44,543
Total cash, cash equivalents, and restricted cash shown in statement of cash flows	<u>\$ 185,151</u>	<u>\$ 163,679</u>

Inventories—Inventories consist primarily of pharmaceutical, medical, and surgical supplies and are stated at the lower of cost (on a moving-average basis) or net realizable value.

Assets Whose Use is Limited—Assets whose use is limited include assets set aside by the Board for future capital purposes over which the Board retains control and may, at its discretion, subsequently be used for debt retirement or other purposes. It also includes assets held by trustee under indenture agreements, assets restricted by donors for specific purposes and permanent endowment funds.

The Health System's long-term and short-term investment portfolios are managed according to investment policies adopted by the Health System and based on overall investment objectives. Board designated funds are investments established by the Board for strategic future capital or operating expenditures intended to expand or preserve services provided to the communities it serves. All investments are classified as available for sale and recorded at fair value using settlement date accounting. Realized gains (losses) on investments whose use has not been restricted by the donor, including unrestricted income from endowment funds, are reported as part of investment income. Investment income and gains (losses) on investments whose income has been restricted by the donor are recorded as increases (decreases) to net assets with donor restrictions.

The Health System's investments primarily include mutual funds and debt securities that are carried at fair value. The Health System evaluates whether securities are other-than-temporarily impaired (OTTI) based on criteria that include the extent to which cost exceeds market value, the intent to sell, the duration of the market decline, the credit rating of the issuer or security, the failure of the issuer to make scheduled principal or interest payments and the financial health and prospects of the issuer or security. Any declines in the value of investment securities determined to be OTTI are recognized in earnings and reported as OTTI losses. The Health System determined that no securities were OTTI as of September 30, 2020 and 2019.

Equity Method Investment—The Health System owns a membership interest of 49.5% in Broadway Park Holdings, LLC. (BPH). The Health System accounts for its investment in BPH using the equity method and records the investment at cost. The Health System's investment in BPH as of September 30, 2020 and 2019 was \$10,094 and \$11,647, respectively. The

Health System's investment in BPH is increased by additional contributions as well as its proportionate share of earnings. Conversely, the Health System's investment is decreased by distributions made to the Health System and by its proportionate share of losses. During the year ended September 30, 2020 and 2019, the Health System recognized equity earnings from the investment in BPH of \$1,536 and \$2,678, respectively.

Property, Plant, and Equipment—Property, plant, and equipment, including internal use software, are recorded at cost except for donated assets, which are recorded at fair value at the date of donation. Property and equipment donated for Health System operations are recorded as additions to property, plant, and equipment when the assets are placed in service. Depreciation is computed using the straight-line method over the estimated useful lives of the depreciable assets with depreciation taken in both the year placed in service and the year of disposition.

The estimated useful lives of each asset ranges are as follows:

Buildings	15–40 years
Fixed and major movable equipment	2–20 years
Leasehold improvements	5–15 years
Information technology	3–7 years

Expenditures for maintenance and repairs are charged to expense as incurred and expenditures for renewals and betterments are capitalized. Upon sale or retirement of depreciable assets, the related cost and accumulated depreciation are removed from the records and any gain or loss is reflected in the statement of operations. Periodically, the Health System evaluates the carrying value of property, plant, and equipment for impairment based on undiscounted operating cash flows whenever events or changes occur which might impact recovery of recorded assets.

Other Assets—Other assets includes land and buildings held for future investment or future expansion, goodwill and other non-limited use assets.

Goodwill—Goodwill represents the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. With the adoption of Accounting Standards Update (ASU) 2019-06, the Health System amortizes goodwill on a straight-line basis over a ten-year period. The Health System has elected to test goodwill for impairment at the entity level. Impairment testing is required when a triggering event occurs that indicates that the fair value of the Health System may be below carrying amount. The Health System considered various events and circumstances to evaluate whether the Health System's fair value was less than carrying value. Based on the Health System's assessment of relevant events and circumstances, the Health System has concluded that no triggering events occurred that would require an impairment test. There was no impairment of goodwill for the fiscal years ended September 30, 2020 and 2019.

Right-of-Use Assets and Lease Obligations — The Health System determines if an arrangement is a lease at inception of the contract. Right-of-use assets represent the right to use the underlying assets for the lease term and the lease liabilities represent an obligation to make lease payments arising from the leases. Right-of-use assets and lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. When available, the Health System uses the implicit rate stated in the contract. If the implicit rate is not stated, an estimated Incremental Borrowing Rate (IBR) is used. The IBR is estimated based on market rates provided by our banking advisors for similar duration debt issuances at or near the lease commencement date. Operating and financing leases with an initial term of 12 months or less ("short-term leases") are not

recorded on the consolidated balance sheet. Expenses for short-term leases are recognized within other operating expenses on the consolidated statements of operations and changes in net assets, over the lease term. The Health System's finance leases are primarily for real estate. Finance lease right-of-use assets are included in plant, property and equipment with the related liabilities listed in current and long-term liabilities on the consolidated balance sheet.

Operating lease right-of-use assets and lease obligations are recorded for all leases that are not considered finance leases or short-term leases. The Health System's operating leases cover medical and office equipment, auto, medical transportation aircraft and real estate inclusive of outpatient facilities, medical office buildings, warehousing, and administrative office space. The Health System's real estate leases typically have an initial term of one to fifteen years. The Health System's equipment lease agreements typically have a term of one to six years. The real estate leases may include one or more options to renew, with renewals that typically can extend the lease term from one to ten years. The exercise of lease renewal options is at the Health System's sole discretion. For accounting purposes, options to extend or terminate the lease are included in the lease term when it is reasonably certain the options will be exercised. Operating lease liabilities represent the obligation to make lease payments arising from the leases and are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Certain lease agreements for real estate include payments based on actual common area maintenance expenses and others include rental payments adjusted periodically for inflation. We have elected to include these non-lease components with lease components for contracts containing real estate leases for the purpose of calculating lease right-of-use assets and liabilities, to the extent that they are fixed. Non-lease components that are not fixed are expensed as incurred as variable lease payments. These variable lease payments are recognized in other operating expenses, net, but are not included in the right-of-use asset or liability balances. The Health System's lease agreements do not contain any material residual value guarantees, restrictions, or covenants.

Medicare Cash Advances— The Health System requested accelerated Medicare payments for its acute care and critical access hospitals through the Coronavirus Aid, Relief and Economic Security Act (the "CARES Act") and received funds in April 2020 from Centers for Medicare & Medicaid Services (CMS). Guidance released in the H.R. 8337, Continuing Appropriations Act, 2021 and Other Extensions Act of 2020 (passed by the House on September 22, 2020) has delayed the recoupment of Medicare Accelerated and Advance Payments due to the COVID-19 pandemic by one year. Under the latest guidance, CMS's recoupment of funds from the Health System is expected to begin in April 2021 by withholding 25% of Medicare reimbursement payments for 11 months, and thereafter withholding 50% of Medicare reimbursement payments for an additional 6 months. If the Health System has a remaining balance at the end of 29 months, CMS will request direct repayment of the full balance. Any unpaid balance after 30 months will accrue interest at 4%. Under this payback method, the Health System expects substantially all of the balance to be paid off by the twenty-ninth month, and to payoff the remaining balance, if any, prior to the thirtieth month. The latest guidance was released by CMS on October 8, 2020, subsequent to the Health System's reporting date, and extends the timeline for expected repayment of the loan into fiscal year 2022. Accordingly, beginning in fiscal year 2021 the Health System has reclassified \$104,869 of the amount due as a long-term liability.

Costs of Borrowing—Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. Financing costs are deferred and amortized over the life of the debt.

Charity Care—The Health System provides services to all patients regardless of their ability to pay in accordance with its charity care policy. The estimated cost of providing these services was \$54,423 and \$54,935 in 2020 and 2019, respectively, calculated by multiplying the ratio of cost to gross charges for the Health System by the gross compensated charges associated with providing care to charity patients.

In addition to charity care services, the Health System provides services to patients who are deemed indigent under state Medicaid and county indigency program guidelines. In most cases, the cost of services provided to these patients exceeds the amounts received as compensation from the respective programs. In addition, in response to broader community needs, the Health System also provides many programs such as health screening, patient and health education programs, clinical and biomedical services to outlying hospitals, and serves as a clinical teaching site for higher education programs of health professionals. The following unaudited schedule summarizes the charges forgone in accordance with the Health System’s charity care policy, the unpaid costs associated with services provided under Medicare, Medicaid, and county indigency programs, and the benefit of services provided to support broader community needs:

	Unaudited	
	2020	2019
Estimated unpaid costs of services provided under Medicare, Medicaid, and county indigency programs	\$ 465,083	\$ 367,170
Estimated benefit of services to support broader community needs	52,278	58,389

Income Taxes—The Health System is a not-for-profit corporation and is recognized as tax-exempt pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The Health System has activities that are considered unrelated business taxable income (UBTI), which are subject to excise tax. The Health System also has a taxable subsidiary, SLHP whose operations are included in the consolidated financial statements and as such we have provided for income taxes on this activity under the Accounting Standards Codification (ASC) 740.

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

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

The Health System records uncertain tax positions in accordance with ASC 740 on the basis of a two-step process in which (1) the Health System determines whether it is more likely

than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more-likely-than-not recognition threshold, the Health System recognizes the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority. Management is not aware of any uncertain tax positions that should be recorded.

Net Patient Service Revenue—Net patient service revenue is reported at the amount that reflects the consideration to which the Health System expects to be entitled in exchange for providing care. These amounts are due from patients, third-party payors, and others, including estimated adjustments under reimbursement agreements with third-party payors when services are rendered. As final settlements are made and estimates are revised, the differences are reflected in current operations.

The Health System records revenue during the period after obligations to provide healthcare services are satisfied. Generally, the Health System bills patients and third-party payors several days after the services are performed or after the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied by transferring services to customers.

Performance obligations are determined based on the nature of the services provided by the Health System. Revenues are recorded during the period obligations to provide health care services are satisfied.

Revenue for the performance obligations satisfied over time is recognized based on actual charges incurred. Generally, performance obligations satisfied over time relate to patients receiving inpatient services. The Health System measures the performance obligation from admission into the hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. Revenue for performance obligations satisfied at a point in time is generally recognized when goods or services are provided, and the Health System does not believe it is required to provide additional goods or services related to the patient.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Health System has elected to apply the optional exemption provided in ASC 606-10-50-14(a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

The Health System determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Health System's policy, or implicit price concessions provided to uninsured patients. The Health System determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy, and historical experience. The Health System determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

The Health System has agreements with third-party payors that provide for payments to the Health System at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare—Inpatient acute and certain outpatient care services rendered to Medicare program beneficiaries are paid at prospectively determined rates based upon the service provided. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

Inpatient non-acute services, certain other outpatient services, and medical education costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology.

The Health System is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Health System and audits thereof by the Medicare Administrative Contractor (MAC). The Health System's classification of patients under the Medicare program, and the appropriateness of their admission are subject to a review by a peer review organization under contract with the MAC.

Medicaid—Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The Health System is reimbursed at an interim rate with final settlement determined after submission of annual cost reports by the Health System and audits thereof by the MAC.

Changes in estimated settlement amounts are included in results of operations in the period when such amounts are determined. The Health System has an opportunity to amend previously settled cost reports when new or revised information is discovered. With regard to the amended cost reports, the Health System updates estimated settlements when amounts are probable and estimable.

Changes in prior year estimates for Medicare and Medicaid settlements increased net patient service revenue by \$17,371 and \$13,450 for the years ended September 30, 2020 and 2019.

Other Third-Party Payors—The Health System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Health System under these agreements includes prospectively determined rates per patient day, per discharge and discounts from established charges as well as payor specific contract terms.

The Health System provides care to patients regardless of their ability to pay. The Health System has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances such as copays and deductibles. The implicit price concessions included in estimating the transaction prices represent the difference between amounts billed to patients and amounts the Health System expects to collect based on the collection history of those patients.

Capitated Revenue—Capitated revenue represents contractual revenue from value-based arrangements at SLHP, where financial responsibility is assumed for services provided to enrollees by other institutional health care providers. In these arrangements, a settlement amount is calculated based on medical claims experience as compared to budget targets based on contractual terms. Capitated revenue is recognized during the period for which institutional providers are obligated to provide health services to enrollees. Settlements are accrued during the period in which the related services are rendered. Losses expected under

the contract period in value-based arrangements are recognized when it is probable that expected medical claim expense exceeds future capitated revenue.

Reserves for incurred but not reported medical claims have been established for the unpaid costs of health care services covered under the value-based arrangements. The reserves are estimated based on actuarial analysis, historical experience, and payment trends. Subsequent actual claims experience will differ from the estimated reserve due to variances in estimated and actual utilization of health care services. As final settlements are made and estimates are revised, the differences are reflected in current operations.

SLHP bears full performance exposure on all significant value-based arrangements, except for the Next Generation ACO program which is capped at plus or minus 10% of the capitated funding. All other value-based arrangements include reinsurance purchased by the sponsoring payor and is netted within medical claims expense related to the arrangement.

Adopted Accounting Pronouncements— Effective October 1, 2019 the Health System adopted ASU No. 2016-01, *Recognition and Measurement of Financial Assets and Financial Liabilities*, as well as amended technical guidance through ASU No. 2018-03, *Technical Corrections and Improvements of Financial Instruments-Overall (Subtopic 825-10)*. These updates revise accounting related to (1) the classification and measurement of investments in equity securities and (2) the presentation and certain fair value changes for financial liabilities measured at fair value. They also amend certain disclosure requirements associated with the fair value of financial instruments. The adoption of ASU No. 2016-01 did not have a material impact on the consolidated financial statements.

Effective October 1, 2019 the Health System adopted ASU No. 2016-02, *Leases* - Topic 842 ("ASC 842") using the optional transition method described in ASU 2018-11, *Leases - Targeted Improvements*. Under the optional transition method, we recognized the cumulative effect of initially applying the guidance as an adjustment to the operating lease ROU assets and operating lease liabilities on our consolidated balance sheet on October 1, 2019 without retrospective application to comparative periods. This guidance and related amendments introduce a lessee model that brings substantially all leases with a duration of greater than 12 months onto the consolidated balance sheet. The main difference between the guidance in ASC 842 and previous generally accepted accounting principles in the United States of America (GAAP) is the recognition of right-of-use assets and lease liabilities on the balance sheet by lessees for those leases classified as operating leases under previous GAAP. ASC 842 also requires additional quantitative and qualitative disclosures to enable users of the financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Health System adopted ASC 842 using the modified retrospective approach and elected the package of transition provisions available which allowed us to carryforward our historical assessments of (1) whether expired or existing contracts are or contain leases, (2) lease classification of any existing leases or (3) the initial direct costs for existing leases. The Health System has elected the practical expedient that allows lessees to choose to not separate lease and non-lease components by class of underlying asset and is applying this expedient to relevant asset classes. Prior period financial statement amounts, and disclosures have not been adjusted to reflect the provisions of the new standard. Upon adopting ASU 2016-02 the Health System recorded \$128,612 in right-of-use assets and operating lease liabilities in the consolidated balance sheet.

Effective October 1, 2019 the Health System adopted ASU No. 2016-15, *Classification of Certain Cash Receipts and Cash Payments*. This guidance adds or clarifies guidance on the classification of certain cash receipts and payments in the consolidated statement of cash flows. The adoption of ASU No. 2016-15 did not have a material impact on the consolidated financial statements.

Effective October 1, 2019 the Health System adopted ASU No. 2016-18 "*Restricted Cash*" which adds and clarifies guidance in the presentation of changes in restricted cash on the statement of cash flows requiring restricted cash to be included with cash and cash equivalents in the statement of cash flows on a retrospective basis. The adoption of ASU No. 2016-18 changed the amounts presented as cash and cash equivalents in the statements of cash flows, and it also impacted certain disclosures but did not materially impact the Health Systems financial position, or results of operations. As of September 30, 2019, the Health System modified the cash flow statement to include restricted cash of \$44,863 under the new standard.

Forthcoming Accounting Pronouncements— In August 2018, FASB issued ASU No. 2018-13 "*Fair Value Measurement (Topic 820)*." This guidance provides changes to the disclosure requirements for fair value measurements in "*Topic 820, Fair Value Measurement*" to improve the effectiveness of the disclosures. This guidance will be effective for the Health System beginning October 1, 2020. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

In August 2018, FASB issued ASU No. 2018-14 "*Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20)*." This guidance modifies the disclosure requirements for employers that sponsor defined benefit pension or other postretirement plans. This guidance will be effective for the Health System beginning October 1, 2021 and allows for early adoption. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

In November 2018, the FASB issued ASU No. 2018-18, "*Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606*." This guidance clarifies whether certain transactions between collaborative arrangement participants should be accounted for within revenue under Topic 606. This guidance is effective for the Health System beginning October 1, 2021. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

In September 2020, FASB issued ASU No. 2020-07 "*Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets — Not-for-Profit Entities (Topic 958)*". This guidance provides new presentation and disclosure requirements about contributed nonfinancial assets for not-for-profit entities, including additional disclosure requirements for recognized contributed services. The amendments will not change the recognition and measurement requirements in Subtopic 958-605 for those assets. This guidance will be effective for the Health System beginning October 1, 2021 and allows for early adoption. The Health System is still evaluating the impact this guidance may have on its consolidated financial statements.

2. OPERATING REVENUE

Operating revenue consists primarily of net patient service revenue and capitated revenue. Revenue from patient's deductible and coinsurance are included in the categories presented below based on primary payor. Capitated revenue primarily represents contractual revenue from value-based arrangements.

Patient service revenue, net of contractual allowances and discounts by primary payor source, for the year ended September 30 are as follows:

	2020	2019
Commercial payors, patients, and other	\$ 832,467	\$ 824,587
Managed care other	254,106	270,716
Medicare program	297,213	295,548
Managed Medicare	205,215	209,829
Medicaid program	<u>278,719</u>	<u>245,305</u>
	<u>\$ 1,867,720</u>	<u>\$ 1,845,985</u>

The composition of net patient service revenue and other revenue based on major service lines for the years ended September 30, 2020 and 2019 are as follows:

	2020	2019
Service lines:		
Hospital services	\$ 1,516,990	\$ 1,459,733
Physician services	<u>350,730</u>	<u>386,252</u>
Net patient service revenue by service line	1,867,720	1,845,985
Capitated revenue	961,429	919,594
Revenue from other sources	<u>230,554</u>	<u>129,267</u>
Total operating revenue	<u>\$ 3,059,703</u>	<u>\$ 2,894,846</u>

The CARES Act authorized \$100 billion in funding to hospitals and other health care providers to be distributed through the Public Health and Social Services Emergency Fund ("Relief Funds"). Furthermore, the Paycheck Protection Program and Health Care Enhancement Act ("PPPHCE Act", collectively the "Acts") enacted on April 24, 2020 provides an additional \$75 billion in emergency appropriations to eligible providers for COVID-19 response including distributions to safety net hospitals to compensate for lost revenues and qualified expenses, loan forgiveness and capacity expansion. Payments from Relief Funds are intended to compensate health care providers for lost revenue and qualified expenses incurred in response to the COVID-19 pandemic and are not required to be repaid; provided that the recipients attest to and comply with certain terms and conditions, including limitations on balance billing and not using Relief Funds to reimburse expenses or losses that other sources are obligated to reimburse. The Health System received \$94,167 in payments under the Acts as of September 30, 2020, of which, \$5,226 was recorded as deferred revenue in accounts payable and accrued liabilities in the consolidated balance sheet. For the year ended September 30, 2020 the consolidated statement of operations and changes in net assets includes \$88,941 of grants recognized in other revenue under the Acts.

3. ACCOUNTS RECEIVABLE AND CONCENTRATION OF CREDIT RISK

The Health System grants credit without collateral to its patients, most of whom are local residents and many of whom are insured under third-party payor agreements. Accounts receivable, reflected net of any contractual arrangements, as of September 30 are as follows:

	2020	2019
Commercial payors, patients, and other	\$ 186,131	\$ 190,717
Medicare program	64,068	79,730
Medicaid program	20,893	22,827
Non-patient	<u>85,391</u>	<u>36,821</u>
	<u>\$ 356,483</u>	<u>\$ 330,095</u>

The allowance for estimated uncollectible accounts is determined by analyzing both historical information (write-offs by payor classification), as well as current economic conditions.

4. LONG-LIVED ASSETS

Property, Plant, and Equipment

Property, plant, and equipment as of September 30 are as follows:

	2020	2019
Land	\$ 57,317	\$ 57,317
Buildings, land improvements, and fixed equipment	1,292,266	1,249,039
Major movable equipment and information technology	<u>885,274</u>	<u>855,085</u>
	<u>\$ 2,234,857</u>	<u>\$ 2,161,441</u>
Less accumulated depreciation:		
Buildings, land improvements, and fixed equipment	526,853	481,327
Major movable equipment and information technology	<u>702,164</u>	<u>634,825</u>
	<u>\$ 1,229,017</u>	<u>\$ 1,116,152</u>
	1,005,840	1,045,289
Construction in process	<u>249,488</u>	<u>153,681</u>
	<u>\$ 1,255,328</u>	<u>\$ 1,198,970</u>

Depreciation expense was \$115,985 and \$125,989 for the years ended September 30, 2020 and 2019, respectively.

Leases

The following table presents the components of the Health System's right-of-use assets and lease obligations related to operating and finance lease obligations and their classification in the consolidated balance sheets as of September 30:

Components of Lease Balances	Consolidated Balance Sheets Classification	2020
Assets		
Operating lease right-of-use assets—net	Operating lease right-of-use asset—net	\$ 111,788
Finance lease assets—net	Property, plant, and equipment—net	<u>42,226</u>
Total leased assets		154,014
Liabilities		
Current		
Operating lease obligations	Current portion of operating lease obligations	\$ 19,728
Finance lease obligations	Current portion of long-term debt and finance lease obligations	2,086
Noncurrent		
Operating lease obligations	Operating lease obligations	93,084
Finance lease obligations	Finance lease obligations	<u>48,129</u>
Total lease liabilities		<u>\$ 163,027</u>

The weighted average remaining lease term and weighted average discount rate as of and for the year ended September 30, 2020, are as follows:

	Weighted-Average Remaining Term (years)	Weighted-Average Discount Rate
Operating leases ¹	7.56	2.96 %
Finance leases	17.92	3.99 %

¹ Upon adoption of the new lease standard, discount rates used for existing leases were established as of October 1, 2019

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

Components of Lease Expenses	Classification in Consolidated Statement of Operations and Changes in Net Assets	2020
Operating lease expenses:		
Operating lease expenses	Other operating expenses	\$ 26,208
Short-term rent expenses	Other operating expenses	2,106
Variable lease expenses	Other operating expenses	<u>2,064</u>
Total operating lease expenses		30,378
Finance lease expenses		
Amortization on leased assets	Depreciation and amortization	3,093
Interest on leased assets	Interest expense	<u>2,047</u>
Total finance lease expenses		5,140
Total lease expenses		<u>\$ 35,518</u>

Sublease income for the Health System for the year ended September 30, 2020 was \$2,661 and was reported as other revenue (including rental income) in the consolidated statements of operations and changes in net assets.

Supplemental cashflow information related to leases for the year end September 30, 2020 includes:

	2020
Cash paid for amounts included in the measurement of lease obligations	
Operating cash outflows from operating leases	\$ 30,262
Operating cash outflows from finance leases	2,041
Financing cash outflows from finance leases	2,162
Right-of-use assets obtained in exchange for lease obligations	
Operating leases	133,764
Finance leases	453

The following table reconciles the undiscounted minimum lease payment amounts to the operating and finance lease obligations on the balance sheet as of:

Years Ending September 30	Operating Leases	Finance Leases	Total
2021	\$ 22,843	\$ 4,054	\$ 26,897
2022	18,446	3,991	22,437
2023	16,203	4,070	20,273
2024	13,518	3,968	17,486
2025	11,811	3,347	15,158
Thereafter	<u>44,114</u>	<u>52,676</u>	<u>96,790</u>
Total lease payments	126,935	72,106	199,041
Less imputed interest	<u>(14,123)</u>	<u>(21,891)</u>	<u>(36,014)</u>
Present value of future minimum lease payments	112,812	50,215	163,027
Less current lease obligations	<u>(19,728)</u>	<u>(2,086)</u>	<u>(21,814)</u>
Long-term lease obligations	<u>\$ 93,084</u>	<u>\$ 48,129</u>	<u>\$ 141,213</u>

The Health System leases out buildings or portions of buildings that it owns or leases. The following table sets forth the minimum rental income for those leases as of:

Years Ending September 30	Minimum Rental Revenue
2021	\$ 4,183
2022	2,332
2023	1,155
2024	839
2025	675
Thereafter	<u>34</u>
	<u>\$ 9,218</u>

The Health System's largest operating lease is for a multibuilding complex near our largest hospital, known as St. Luke's Plaza (SLP). On March 8, 2018, the Health System entered into a Master Lease agreement (the "Master Lease") to lease 582,527 square feet of office space in Boise, Idaho. At the time the Health System entered the Master Lease it only occupied a portion of the office space with the remainder being leased out to other third parties. Under the Master Lease the Health System assumed responsibility for managing all other leases at SLP and in exchange became the recipient of all payments for these third-party leases, in a sublet arrangement. Since the initial commencement of the Master Lease the Health System continues to increase the amount of space it occupies at SLP. The Master Lease is with the property owner BPH where the Health System owns a membership interest of 49.5%. The Health System accounts for its ownership in BPH as a joint venture under the equity method. As of September 30, 2020, the future minimum payments of the Master Lease of SLP are expected to be \$76,618 over the remaining term of the lease which ends March 7, 2030.

Goodwill

Goodwill as of September 30 consists of:

	2020	2019
Goodwill	\$ 37,393	\$ 37,393
Less accumulated amortization	<u>(7,478)</u>	<u>(3,739)</u>
Total Goodwill	<u>\$ 29,915</u>	<u>\$ 33,654</u>

Goodwill amortization expense was \$3,739 and \$3,739 for the years ending September 30, 2020 and 2019, respectively.

Expected future amortization expenses related to goodwill as of September 30, 2020 is as follows:

Years Ending September 30,	Amortization
2021	\$ 3,739
2022	3,739
2023	3,739
2024	3,739
2025	3,739
Thereafter	<u>11,220</u>
	<u>\$ 29,915</u>

5. ASSETS WHOSE USE IS LIMITED

Assets whose use is limited that will be used for obligations classified as current liabilities and the current portion of pledges receivable are reported in current assets. Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value, based on quoted market prices of identical or similar assets.

The majority of the Health System's investments are independently advised and managed by independent investment managers. The following table sets forth the composition of assets whose use is limited as of September 30:

	2020	2019
Board designated funds:		
Cash and cash equivalents	\$ 59,045	\$ 19,208
Mutual funds	395,562	230,958
Corporate bonds, notes, mortgages and asset-backed securities	471,408	359,440
Government and agency securities	215,669	209,070
Interest receivable	2,259	2,214
Due to donor restricted and permanent endowment funds	<u>(37,945)</u>	<u>(34,642)</u>
	1,105,998	786,248
Less amounts classified as current assets	<u>(47,828)</u>	<u>(45,950)</u>
	<u>\$ 1,058,170</u>	<u>\$ 740,298</u>
Restricted funds—cash and cash equivalents	<u>\$ 2,914</u>	<u>\$ 25,655</u>
Permanent endowment funds—due from Board designated funds	<u>\$ 16,650</u>	<u>\$ 15,995</u>
Donor restricted plant replacement and expansion funds and other specific purpose funds:		
Due from Board designated funds	\$ 21,295	\$ 18,647
Pledges receivable	<u>3,348</u>	<u>3,624</u>
	<u>\$ 24,643</u>	<u>\$ 22,271</u>

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

	2020	2019
Investment income:		
Interest income	\$ 17,882	\$ 18,108
Realized gain on sales of securities	<u>14,145</u>	<u>7,798</u>
	<u>\$ 32,027</u>	<u>\$ 25,906</u>
Change in net unrealized gain on investments	<u>\$ 12,731</u>	<u>\$ 8,772</u>

Proceeds from the Series 2018A Bonds are restricted to qualified expenditures related to projects of the Health System. Funds are held by the Series 2018A Trustee in a Construction Fund with initial deposits of \$82,844 and the remaining balance as of September 30, 2020 was \$0.

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are principally held by the Health System's wholly owned subsidiary, St. Luke's Health Foundation, Ltd. ("the Foundation") and have been donated for multiple programs and initiatives throughout the Health System, principally related to furthering the advancement of patient care. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. These assets are generally restricted for funding a specific program, capital projects, and other purposes. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. These assets are generally restricted to provide ongoing income for a specific program.

Net assets with donor restrictions as of September 30, for the following purposes, were as follows:

	2020	2019
Subject to expenditures for specified purpose:		
Equipment and expansion	\$ 3,634	\$ 4,152
Research and education	5,733	5,273
Charity and other	<u>16,549</u>	<u>15,079</u>
Total subject to specified purpose	<u>25,916</u>	<u>24,504</u>
Perpetual endowment:		
Equipment and expansion	277	283
Research and education	9,413	9,530
Charity and other	<u>6,960</u>	<u>6,182</u>
Total subject to permanent endowment	<u>16,650</u>	<u>15,995</u>
 Total net assets with donor restrictions	 <u>\$ 42,566</u>	 <u>\$ 40,499</u>

The Health System's endowment consists of funds established for a variety of purposes. Endowments include both donor-restricted endowment funds and funds designated by the Board.

The composition of endowment net assets as of September 30 is as follows:

	2020	2019
Donor-restricted endowment net assets	\$ 16,650	\$ 15,995
Board-designated endowment net assets	<u>1,509</u>	<u>1,019</u>
Total endowment net assets	<u>\$ 18,159</u>	<u>\$ 17,014</u>

Changes in endowment net assets during 2020 and 2019 are as follows:

	2020	2019
Endowment net assets—beginning of period	\$ 17,014	\$ 16,880
Investment returns	657	493
Unrealized gain (loss)	165	(212)
Contributions	944	417
Appropriation of endowment net assets for expenditure	-	-
Transfers to remove or add to Board-designated endowment funds	<u>(621)</u>	<u>(564)</u>
Endowment net assets—end of period	<u>\$ 18,159</u>	<u>\$ 17,014</u>

Periodically, the fair value of assets associated with the individual donor restricted endowment funds may fall below the level that the donor requires the Health System to retain as a fund of perpetual duration. Deficiencies of this nature did not exist for the years ended September 30, 2020 and 2019. The Health System has a policy that permits spending from underwater endowment funds, unless otherwise precluded by donor intent or relevant laws and regulations. The Health System's policy allows for up to 4.5% of the total investment pool balance on a 12-quarter average to be released annually from the endowment to support designated programs. This policy also applies to underwater endowments.

7. DEBT

Long-term debt as of September 30 consists of the following:

	2020	2019
Obligations to Idaho Health Facilities Authority:		
Series 2018A Fixed Rate Bonds	\$ 163,715	\$ 165,505
Series 2018A Fixed Rate Bond Premium	16,354	16,942
Series 2018B Taxable Fixed Rate Bonds	149,910	149,910
Series 2018C Variable Rate Revenue Bonds	73,760	73,760
Series 2018D Variable Rate Direct Purchase	70,000	70,000
Series 2018E Variable Rate Direct Purchase	63,090	63,090
Series 2014A Fixed Rate Bonds	164,345	164,900
Series 2014A Fixed Rate Bond Premium	8,426	8,786
Series 2012A Fixed Rate Bonds	75,000	75,000
Series 2012A Fixed Rate Bond Premium	521	567
Banc of America Public Capital Corp Equipment Financing	29,815	34,701
Finance lease obligations	50,215	51,842
Notes payable	<u>24,736</u>	<u>25,390</u>
Total debt and finance lease obligations	889,887	900,393
Less current portion	<u>14,355</u>	<u>10,663</u>
Total long term debt, excluding deferred financing costs	875,532	889,730
Deferred financing costs	<u>(5,343)</u>	<u>(5,681)</u>
Total long term debt and finance lease obligations	<u>\$ 870,189</u>	<u>\$ 884,049</u>

As of September 30, 2020, the maturity schedule of long-term debt, excluding deferred financing costs, is as follows:

Years Ending September 30	Long-Term Debt	Finance Leases	Total
2021	\$ 12,269	\$ 4,054	\$ 16,323
2022	12,687	3,991	16,678
2023	35,755	4,070	39,825
2024	12,778	3,968	16,746
2025	18,488	3,347	21,835
Thereafter	<u>747,695</u>	<u>52,676</u>	<u>800,371</u>
	<u>\$ 839,672</u>	72,106	911,778
Less imputed interest		<u>(21,891)</u>	<u>(21,891)</u>
		<u>\$ 50,215</u>	<u>\$ 889,887</u>

Obligations to Idaho Health Facility Authority

Series 2012A—Represents Fixed Rate Revenue Bonds payable in annual payments ranging from \$23,780 to \$26,220, beginning March 2045 through March 2047. The Series 2012A Bonds bear interest at a fixed rate ranging from 4.50% to 5.00% per annum calculated based on a 360-day calendar year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The average interest rate (which includes amortization of costs of issuance) during 2020 was 4.83%.

The Series 2012A Bonds are subject to redemption prior to maturity at the option of the Health System, on or after March 1, 2022.

Series 2014A—Represents Fixed Rate Revenue Bonds, payable in annual installments ranging from \$170 to \$16,080 beginning March 2016 through March 2044. The Series 2014A Bonds bear interest at a fixed rate ranging from 2.00% to 5.00% per annum calculated on the basis of a 360-day year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The average interest rate (which includes amortization of costs of issuance) during 2020 was 4.81%.

The Series 2014A Bonds maturing on or after March 1, 2025 are subject to redemption prior to maturity at the option of the Health System.

Series 2018A—Represents Fixed Rate Revenue Bonds, payable in annual installments ranging from \$995 to \$18,285 beginning March 2020 through March 2048. The Series 2018A Bonds bear interest at a fixed rate ranging from 4.00% to 5.00% per annum calculated on the basis of a 360-day year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The average interest rate during 2020 was 4.82%.

The Series 2018A Bonds maturing on or after March 1, 2029 are subject to redemption prior to maturity at the option of the Health System. On any date the Series 2018A Bonds are subject to optional redemption at par, they may be converted to another interest rate mode at the option of the Health System upon compliance with certain conditions set forth in the bond documents.

Series 2018B—Represents taxable Fixed Rate Revenue Bonds, payable in annual installments ranging from \$7,705 to \$49,160 beginning March 2039 through March 2048. The Series 2018B Bonds bear interest at a fixed rate of 5.02% per annum calculated on the basis of a 360-day year comprised of 12 30-day months and are payable on March 1 and September 1 of each year. The interest rate during 2020 was 5.02%.

The Series 2018B Bonds are subject to redemption prior to maturity at the option of the Health System. The Series 2018B Bonds may be converted to another interest rate mode at the option of the Health System upon compliance with certain conditions set forth in the bond documents.

Series 2018C—Represents Variable Rate Revenue Bonds, payable in annual installments ranging from \$600 to \$6,000 beginning March 2026 through March 2048. The interest on the Series 2018C Bonds is payable monthly, as the Series 2018C Bonds are currently held in the Daily Mode and supported by an irrevocable direct pay letter of credit. At the option of the Health System, the Series 2018C Bonds may be converted to the Weekly Mode, Commercial Paper Mode, Adjustable Long Mode, Bank Loan Mode, Index Mode, FRN Rate Mode, Fixed Mode or another Daily Mode upon compliance with certain conditions set forth in the bond documents. The average interest rate during 2020 was 1.42%.

The Series 2018C Bonds are subject to redemption prior to maturity at the option of the Health System and, while in a Daily Mode or Weekly Mode, to optional tender by the bondholder. In the event of optional tender of the bonds, funds for repayment of the purchase price of the bonds are available from a letter of credit facility, which is scheduled to expire on August 8, 2023. As of September 30, 2020, the bonds were in the Daily Mode.

Series 2018D—Represents Variable Rate Direct Purchases, payable in annual installments ranging from \$555 to \$5,660 beginning March 2026 through March 2048. The interest on the Series 2018D Bonds is payable monthly, as the Series 2018D Bonds are currently held in the LIBOR Index Mode. At the conclusion of the initial LIBOR Index Mode (August 1, 2021) and at the option of the Health System, the Series 2018D Bonds may be converted to the Daily Mode, Weekly Mode, Commercial Paper Mode, Adjustable Long Mode, Bank Loan Mode, another Index Mode, FRN Rate Mode, or the Fixed Mode upon compliance with certain conditions set forth in the bond documents. The average interest rate during 2020 was 1.50%.

Series 2018E—Represents Variable Direct Purchases, payable in annual installments ranging from \$500 to \$5,110 beginning March 2026 through March 2048. The interest on the Series 2018E Bonds is payable monthly, as the Series 2018E Bonds are currently held in the LIBOR Index Mode. At the conclusion of the initial LIBOR Index Mode (August 1, 2025) and at the option of the Health System, the Series 2018E Bonds may be converted to the Daily Mode, Weekly Mode, Commercial Paper Mode, Adjustable Long Mode, Bank Loan Mode, another Index Mode, FRN Rate Mode, or the Fixed Mode upon compliance with certain conditions set forth in the bond documents. The average interest rate during 2020 was 1.73%.

Banc of America Public Capital Corp—Represents ten-year debt financing, payable in quarterly installments, which include principal and interest of \$1,366 beginning August 2016 through May 2026. The Banc of America Public Capital Corp debt is secured by the Health System's EHR system and bears interest at a fixed rate of 1.756% per annum payable quarterly on February 18th, May 18th, August 18th, and November 18th.

Notes Payable—These notes are secured by medical office buildings. Principal and interest are payable on a monthly basis. Per the agreements, the notes mature in 2023. Interest is fixed at 4.25%.

Lines of Credit—In March 2020, the Health System renewed an unsecured credit agreement with Key Bank, N.A. The agreement allows for borrowings up to \$60,000 and has a maturity date of March 1, 2023. In the event that principal amounts are outstanding, interest is incurred at a rate that is variable at the Prime Rate or LIBOR Rate depending on the borrowing timeframe. The line of credit, among other things, contains a non-usage fee on the actual daily unborrowed portion of the principal amount available at the rate of one-tenth of 1% per annum. There were no amounts outstanding as of September 30, 2020 and 2019.

The Health System carries insignificant unsecured credit balances with Wells Fargo Bank, N.A. for working capital strategy needs such as vendor payments and employee reimbursements. Principal amounts are paid in full on a monthly basis and no interest was incurred related to these balances for the years ended September 30, 2020 and 2019.

Interest Costs—During the years ended September 30, 2020 and 2019 the Health System incurred total interest costs of \$33,647 and \$35,887, respectively. During 2020 and 2019, \$5,694 and \$3,485, respectively, has been capitalized and is reflected as a component of property, plant, and equipment. During the years ended September 30, 2020 and 2019, the Health System made cash payments for interest of \$34,240 and \$37,262, respectively, and cash payments for bond fees of \$809 and \$614, respectively.

Covenants—Debt agreements held by the Health System include a range of required covenants, provisions and conditions. The primary covenants are related to minimum debt service coverage, unrestricted cash positions, minimum credit ratings, and maximum indebtedness to capitalization. At September 30, 2020, the Health System was in compliance with all covenants, provisions and conditions required by outstanding agreements.

8. NONCONTROLLING INTEREST

The following table shows the allocation of controlling and noncontrolling interest within net assets as of September 30:

	Total Net Assets	Controlling Interest	Noncontrolling Interest
Net assets—October 1, 2018	<u>\$ 1,055,401</u>	<u>\$ 1,057,202</u>	<u>\$ (1,801)</u>
Net assets without donor restrictions:			
Revenue in excess of expenses	130,810	130,772	38
Change in noncontrolling interests	1,763	-	1,763
Change in net assets from acquisition of noncontrolling interest	(7,397)	(7,397)	-
Change in net unrealized gain on investments	8,772	8,772	-
Net assets released from restrictions—capital	17,234	17,234	-
Other components of net periodic pension cost	(5,609)	(5,609)	-
Change in funded status of pension plans	<u>(40,115)</u>	<u>(40,115)</u>	<u>-</u>
Increase in net assets without donor restrictions	105,458	103,657	1,801
Decrease in net assets with donor restrictions	<u>(13,675)</u>	<u>(13,675)</u>	<u>-</u>
Increase in net assets	<u>91,783</u>	<u>89,982</u>	<u>1,801</u>
Net assets—September 30, 2019	<u>1,147,184</u>	<u>1,147,184</u>	<u>-</u>
Net assets without donor restrictions:			
Revenue in excess of expenses	171,055	171,055	-
Change in noncontrolling interests	-	-	-
Change in net assets from acquisition of noncontrolling interest	-	-	-
Change in net unrealized gain on investments	12,731	12,731	-
Net assets released from restrictions—capital	2,251	2,251	-
Other components of net periodic pension cost	(9,567)	(9,567)	-
Change in funded status of pension plans	<u>4,976</u>	<u>4,976</u>	<u>-</u>
Increase in net assets without donor restrictions	181,446	181,446	-
Increase in net assets with donor restrictions	<u>2,067</u>	<u>2,067</u>	<u>-</u>
Increase in net assets	<u>183,513</u>	<u>183,513</u>	<u>-</u>
Net assets—September 30, 2020	<u>\$ 1,330,697</u>	<u>\$ 1,330,697</u>	<u>\$ -</u>

9. EMPLOYEE RETIREMENT PLANS

Defined Benefit Plans—The St. Luke’s Regional Medical Center, Ltd. Basic Pension Plan (the “SLRMC Plan”) covers substantially all eligible employees employed by the Health System (with the exception of St. Luke’s Magic Valley Regional Medical Center, Ltd. (SLMV) employees on or before December 31, 1994. The SLRMC Plan was amended and restated effective January 1, 1995, to exclude employees hired on or after that date from participation in the SLRMC Plan; however, the SLRMC Plan remains in effect for those participants who qualify and were hired prior to January 1, 1995. Employees eligible for the SLRMC Plan with five or more years of service are entitled to annual pension benefits beginning at normal retirement age (65), or after obtaining age 62 with 25 years of service, equal to a percentage of their highest five-year average annual compensation, not to exceed a certain maximum. The Health System makes annual contributions to the SLRMC Plan as necessary.

The SLMV Plan covers substantially all eligible SLMV employees employed by SLMV on or before April 1, 2005. The SLMV Plan was amended and restated effective April 1, 2005, to exclude employees hired on or after that date from participation in the SLMV Plan; however, the SLMV Plan remains in effect for those participants whose sum of their age plus years of credited service exceed 65 or who exceeded 10 years of service as of April 1, 2005. Participants are entitled to annual pension benefits beginning at normal retirement age (65), or after obtaining age 60 with 30 years of service, equal to a calculation based on either average annual compensation or credited service. The Health System makes annual contributions to the SLMV Plan as necessary.

The following table sets forth the SLRMC Plan and the SLMV Plan (collectively the “Plans”) funded status, amounts recognized in the Health System’s consolidated financial statements and other related financial information:

	SLRMC	SLMV	Total 2020	Total 2019
Projected benefit obligation for service rendered to date	\$ 219,775	\$ 55,218	\$ 274,993	\$ 264,355
Plan assets—at fair value	<u>148,642</u>	<u>55,956</u>	<u>204,598</u>	<u>191,938</u>
Funded status	<u>\$ (71,133)</u>	<u>\$ 738</u>	<u>\$ (70,395)</u>	<u>\$ (72,417)</u>
Employer contributions	\$ 5,435	\$ 1,565	\$ 7,000	\$ 9,880
Accrued pension liability (all noncurrent)	71,133	(738)	70,395	72,417
Change in funded status	2,090	(4,112)	(2,022)	34,938
Benefits paid	10,656	3,113	13,769	14,877
Accumulated benefit obligation	208,132	55,218	263,350	252,892

The following table presents the pension benefit costs:

	SLRMC	SLMV	Total 2020	Total 2019
Service cost	\$ 3,028	\$ -	\$ 3,028	\$ 2,486
Interest cost	6,030	1,477	7,507	8,974
Expected return on plan assets	(7,414)	(2,061)	(9,475)	(9,256)
Amortization of prior service cost	80	-	80	80
Amortization of net loss	<u>8,862</u>	<u>717</u>	<u>9,579</u>	<u>4,198</u>
Net periodic pension cost	<u>\$ 10,586</u>	<u>\$ 133</u>	<u>\$ 10,719</u>	<u>\$ 6,482</u>

Service cost is recorded on the consolidated statement of operations, within the line item employee compensation and benefits. The other components of net periodic benefit cost are recorded in the statement of changes in net assets, as other components of net periodic pension cost.

Amounts recognized in net assets without donor restrictions related to the Plans at September 30, consist of:

	SLRMC	SLMV	Total 2020	Total 2019
Prior service cost	\$ 192	\$ -	\$ 192	\$ 272
Net actuarial loss	(71,127)	(19,855)	(90,982)	(96,661)

The measurement date used to determine pension benefits is September 30. Contributions to the Plans for the year ending September 30, 2021, are expected to be approximately \$14,000.

The overall investment strategy and policy has been developed based on the need to satisfy the long-term liabilities of the Plans. Risk management is accomplished through diversification across asset classes, multiple investment manager portfolios, and both general and portfolio-specific investment guidelines. The asset allocation guidelines for the Plans, including allocation ranges, are as follows:

	SLRMC	SLMV	Range
Asset Class:			
Broad US Equity	35 %	15 %	-5% / 5 %
Broad International Equity	29	10	-5 / 5
Core Real Estate	5	-	-3 / 3
Liability Hedging Fixed	31	75	-8 / 8
Cash Equivalents	-	-	0 / 3

Managers are expected to generate a total return consistent with their philosophy and outperform both their respective peer group medians and an appropriate benchmark, net of expenses, over a one-, three-, and five-year period. The investment guidelines contain categorical restrictions such as no commodities, short-sales and margin purchases; and asset class restrictions that address such things as single security or sector concentration, capitalization limits and minimum quality standards.

Expected long-term returns on the Plans' assets are estimated by asset classes, and are generally based on historical returns, volatilities and risk premiums. Based upon the Plans' asset allocation, composite return percentiles are developed upon which the Plans' expected long-term return is determined. As of September 30, 2020, the amounts and percentages of the fair value of Plans' assets are as follows:

	<u>SLRMC</u>		<u>SLMV</u>	
Broad US Equity	\$ 51,646	35 %	\$ 8,682	16 %
Broad International Equity	43,883	29	5,527	10
Core Real Estate	7,244	5	-	-
Liability Hedging Fixed	44,214	30	41,493	74
Cash Equivalents	<u>1,656</u>	<u>1</u>	<u>254</u>	<u>-</u>
Total	<u>\$ 148,643</u>	<u>100 %</u>	<u>\$ 55,956</u>	<u>100 %</u>

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

	SLRMC	SLMV	Total
2021	\$ 14,205	\$ 3,174	\$ 17,379
2022	14,673	3,211	17,884
2023	14,494	3,242	17,736
2024	14,119	3,239	17,358
2025	13,994	3,221	17,215
Thereafter	<u>65,923</u>	<u>15,653</u>	<u>81,576</u>
	<u>\$ 137,408</u>	<u>\$ 31,740</u>	<u>\$ 169,148</u>

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

SLRMC	2020	2019
Spot discount rates	2.92–3.31 %	4.13–4.40 %
Rate of increase in future compensation levels	2.00–4.00	2.00–4.00
Expected long-term rate of return on assets	6.50	6.75
SLMV		
Spot discount rates	2.82–3.15 %	4.04–4.30 %
Expected long-term rate of return on assets	5.00	5.00

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

SLRMC	2020	2019
Weighted average discount rate	2.77 %	3.21 %
Rate of increase in future compensation levels	2.00–4.00	2.00–4.00
SLMV		
Weighted average discount rate	2.65 %	3.15 %

The principal cause of the change in the unfunded pension liability is a decrease in the discount rate, off-set by employer contributions and overall market performance.

Supplemental Retirement Plan for Executives—The Supplemental Retirement Plan for Executives (SERP) is a non-qualified retirement plan for certain executives of the Health System. The following table sets forth the funded status, amounts recognized in the Health System’s consolidated financial statements, and other SERP financial information:

	2020	2019
Projected benefit obligation for service rendered to date	\$ 26,824	\$ 24,857
Plan assets—at fair value	<u>-</u>	<u>-</u>
Funded status	<u><u>\$(26,824)</u></u>	<u><u>\$(24,857)</u></u>
Employer paid benefits	\$ 1,155	\$ 891
Accrued pension liability (noncurrent)	25,415	23,515
Accrued pension liability (current)	1,409	1,342
Change in funded status	1,967	3,436
Accumulated benefit obligation	26,751	24,483

The following table presents the pension benefit costs:

	2020	2019
Service cost	\$ -	\$ 816
Interest cost	684	843
Amortization of prior service cost	59	59
Amortization of net loss	<u>1,133</u>	<u>711</u>
Net periodic pension cost	<u><u>\$ 1,876</u></u>	<u><u>\$ 2,429</u></u>

Service cost is recorded on the consolidated statement of operations, within the line item employee compensation and benefits. The other components of net periodic benefit cost are recorded in the statement of changes in net assets, as other components of net periodic pension cost.

Due to its non-qualified status, the SERP is considered unfunded under the Employee Retirement Income Security Act, as disclosed above. The Health System has set aside funds in

a Rabbi Trust for the purpose of funding the SERP. The Rabbi Trust asset balance at September 30, 2020 and 2019 was \$19,493 and \$13,723, respectively.

The measurement dates used to determine pension benefits is September 30. The Health System expects to make approximately \$1,409 of benefit payments directly to plan participants for the year ending September 30, 2021. The projected benefit obligation increase was primarily driven by participant movement, plan experience, the passage of time, and a decrease in the discount rate.

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

	2020	2019
Prior service cost	\$ (29)	\$ (89)
Net actuarial loss	(7,178)	(5,876)

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

	Benefit Payments
2021	\$ 1,409
2022	1,545
2023	1,582
2024	1,569
2025	1,555
Thereafter	<u>7,510</u>
	<u>\$ 15,170</u>

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

	2020	2019
Spot discount rates	2.83–3.15 %	4.05–4.33 %
Rate of increase in future compensation levels	4.00	4.00

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

	2020	2019
Weighted average discount rate	2.64 %	3.15 %
Rate of increase in future compensation levels	4.00	4.00

Defined Contribution Plan—The Health System sponsors two defined contribution plans (the “Contribution Plans”) that cover substantially all employees. The Health System’s contributions to these Contribution Plans are at the discretion of the Board. Amounts

contributed are allocated to participants based on individual compensation amounts, years of service, and the participant's level of participation in tax deferred annuity programs. During 2020 and 2019, contributions to these Contribution Plans were \$54,402 and \$49,264, respectively.

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The following disclosure of the estimated fair value of financial instruments is made in accordance with the requirements of ASC 825, "*Financial Instruments*". The Health System accounts for certain assets and liabilities at fair value or on a basis that is approximate to fair value. The estimated fair value amounts have been determined by the Health System using available market information and appropriate valuation methodologies. However, considerable judgment is required in interpreting market data to develop the estimates of fair value. Accordingly, the estimates presented herein are not necessarily indicative of the amounts that the Health System could realize in a current market exchange.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value should be based on the assumptions that the market participants would use, including a consideration of nonperformance risk.

The Health System assesses the inputs used to measure fair value using a three-level hierarchy based on the extent to which inputs used in measuring fair value are observable in the market. The fair value hierarchy is as follows:

Level 1—Quoted (unadjusted) prices for identical assets or liabilities in active markets that the Health System has the ability to access.

Level 2—Other observable inputs, either directly or indirectly, including: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified or contractual term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3—Unobservable inputs for the asset or liability. The determination to measure the asset or liability as a level 3 depends on the significance of the input to the fair value measurement.

The asset or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. In instances where the inputs used to measure fair value fall into different levels of the hierarchy, the fair value measurement has been determined based on the lowest-level input that is significant to the fair value measurement in its entirety. The Health System's assessment of the significance of a particular item to the fair value measurement in its entirety requires judgment, including the consideration of inputs specific to the asset. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs. The Health System's policy is to recognize transfers between all levels as of the beginning of the reporting period. For the year ended September 30, 2020 and 2019 there were \$0 and \$13,000 transferred from Level 2 to Level 1, respectively.

Following is a description of the valuation methodologies used for the Health System's assets or liabilities measured at fair value.

Cash and Cash Equivalents—The carrying amounts reported in the balance sheet approximate their fair value.

Accounts Receivables, Accounts Payable, Accrued Liabilities, and Estimated Payable to Medicare and Medicaid Programs—The carrying amounts reported in the balance sheet approximate their fair value.

Assets Whose Use is Limited—These assets consist primarily of cash and cash equivalents, mutual funds, debt and equity securities, and pledges receivable. For cash and cash equivalents, pledges receivable and interest receivable, the carrying amount reported in the balance sheet approximates fair value.

For mutual funds the fair value is based on the value of the daily closing price as reported by the fund. Mutual funds held by the Health System are open-end mutual funds that are registered with the Securities and Exchange Commission. The mutual funds held by the Health System include funds that are traded on both active and inactive markets.

For equities (common stock), the fair value is based on the value of the closing price reported on the active market on which the individual securities are traded.

For government obligations, the fair value is measured using pricing models maximizing the use of observable inputs for similar securities.

For commercial paper, the fair value is based on amortized cost with observable inputs, including security cost, maturity, and credit rating.

For debt securities, the fair value is measured using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flows, and other pricing models. These models are primarily industry standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures.

The following tables set forth by level within the fair value hierarchy a summary of the Health System's investments measured at fair value on a recurring basis:

Fair Value Measurements as of September 30, 2020, Using				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments:				
Cash and cash equivalents	\$ 61,959	\$ -	\$ -	\$ 61,959
Mutual funds	55,750	339,812	-	395,562
Government and agency securities	-	215,669	-	215,669
Corporate bonds, notes, mortgages and asset-backed securities	<u>-</u>	<u>339,673</u>	<u>-</u>	<u>339,673</u>
Subtotal	<u>\$ 117,709</u>	<u>\$ 895,154</u>	<u>\$ -</u>	<u>1,012,863</u>
Investments measured at net asset value:				
Mortgages and asset-backed securities				<u>131,735</u>
Total assets				<u>\$ 1,144,598</u>

Fair Value Measurements as of September 30, 2019, Using				
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Investments:				
Cash and cash equivalents	\$ 44,863	\$ -	\$ -	\$ 44,863
Mutual funds	47,898	183,060	-	230,958
Government and agency securities	-	209,070	-	209,070
Corporate bonds, notes, mortgages and asset-backed securities	<u>-</u>	<u>259,903</u>	<u>-</u>	<u>259,903</u>
Subtotal	<u>\$ 92,761</u>	<u>\$ 652,033</u>	<u>\$ -</u>	<u>744,794</u>
Investments measured at net asset value:				
Mortgages and asset-backed securities				<u>99,537</u>
Total assets				<u>\$ 844,331</u>

Fair Value of Pension Plan Assets—In addition to the types of assets listed above as held by the Health System, the Employee Retirement Plans also hold assets within limited partnerships, limited liability companies, and common collective trusts.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price.

Government obligations are valued at pricing models maximizing the use of observable inputs for similar securities.

Limited partnerships and limited liability companies are valued at fair value based on the audited financial statements of the partnerships and the percentage ownership in the partnership. This method is an accepted practical expedient that is considered equivalent to NAV. The assets held were further considered for level of inputs used. When quoted prices are not available for identical or similar assets, real estate assets are valued under a discounted cash flow or lender survey approach that maximizes observable inputs, but includes adjustments for certain risks that may not be observable, such as cap and discount rates, maturities and loan to value ratios.

Common collective trusts are valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, based on the hierarchy requirements for fair value guidance outlined previously, a summary of the assets of the Employee Retirement Plans measured at fair value on a recurring basis:

	Fair Value Measurements as of September 30, 2020, Using			
	Quoted Prices in	Significant	Significant	
	Active Markets	Other	Unobservable	
	for Identical	Observable	Inputs	
	Assets	Inputs	(Level 3)	Total
	(Level 1)	(Level 2)	(Level 3)	
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	<u>\$177,912</u>	<u>\$ -</u>	<u>\$7,244</u>	<u>185,156</u>
Investments measured at net asset value:				
Common collective trusts				<u>19,442</u>
Total assets				<u>\$204,598</u>

	Fair Value Measurements as of September 30, 2019, Using			
	Quoted Prices in	Significant	Significant	
	Active Markets	Other	Unobservable	
	for Identical	Observable	Inputs	
	Assets	Inputs	(Level 3)	Total
	(Level 1)	(Level 2)	(Level 3)	
Pension assets:				
Cash and cash equivalents	\$ 3,336	\$ -	\$ -	\$ 3,336
Domestic mutual funds	133,172	-	-	133,172
International mutual funds	15,440	-	-	15,440
Domestic stocks	11,377	-	-	11,377
International stocks	1,302	-	-	1,302
Limited partnerships and liability companies	-	-	7,095	7,095
Subtotal	<u>\$164,627</u>	<u>\$ -</u>	<u>\$7,095</u>	<u>171,722</u>
Investments measured at net asset value:				
Common collective trusts				<u>20,144</u>
Total assets				<u>\$191,866</u>

The Health System's use of Level 3 unobservable inputs account for 3.52% and 3.70%, respectively, of the total fair value of Employee Retirement Plan assets as of September 30, 2020 and 2019. The following table summarizes the changes in Level 3 assets measured at fair value as of September 30:

Ending balance—September 30, 2018	\$ 7,367
Sales	(591)
Allocation of net capital gain	243
Miscellaneous fees	(81)
Interest received	179
Changes in unrealized gains	<u>(22)</u>
Ending balance—September 30, 2019	7,095
Sales	-
Allocation of net capital gain	-
Miscellaneous fees	(80)
Interest received	336
Changes in unrealized gains	<u>(107)</u>
Ending balance—September 30, 2020	<u>\$ 7,244</u>

The unrealized gains and losses on investment accounts at September 30, 2020 were determined to be temporary in nature as the change in market value for these assets was the result of fluctuating interest rates and market activity rather than the deterioration of the credit worthiness of the issuers. In the event that the Health System disposes of these securities before maturity, it is expected that the realized gains or losses, if any, will be immaterial both quantitatively and qualitatively to the statement of operations and financial position as of the Health System's fiscal year end.

The following tables show the Health System's investments' fair values and gross unrealized losses for individual securities that have been in a continuous loss position for 12 months or less as of September 30, 2020 and those that have been in a loss position for 12 months or more as of September 30, 2020. These investments are interest-yielding debt securities of varying maturities. The Health System has determined that the unrealized loss position for these securities is primarily due to market volatility. Generally, in a rising interest rate environment, the estimated fair value of fixed income securities would be expected to decrease; conversely, in a decreasing interest rate environment, the estimated fair value of

fixed income securities would be expected to increase. These securities may also be negatively impacted by illiquidity in the market.

	In a Continuous Loss Position for Less than 12 Months		
	Estimated Fair Value	Unrealized Losses	Total Number of Positions
Corporate bonds, notes, mortgages and asset-backed securities	\$ 35,524	\$ (393)	107
Mutual funds	18,299	(884)	17
Government & agency securities	<u>39,672</u>	<u>(188)</u>	<u>31</u>
Total	<u>\$ 93,495</u>	<u>\$ (1,465)</u>	<u>155</u>

	In a Continuous Loss Position for more than 12 Months		
	Estimated Fair Value	Unrealized Losses	Total Number of Positions
Corporate bonds, notes, mortgages and asset-backed securities	\$ 4,241	\$ (276)	20
Mutual funds	3,688	(523)	3
Government & agency securities	<u>100</u>	<u>(1)</u>	<u>1</u>
Total	<u>\$ 8,029</u>	<u>\$ (800)</u>	<u>24</u>

Fair Value of Debt—The interest rate on the Health System’s Variable Rate Revenue Bonds is reset daily to reflect current market rates. Consequently, the carrying value approximates fair value. The carrying amount reported in the balance sheet for finance leased assets approximates its fair value.

The estimated fair value of the Fixed Rate Bonds as of September 30, 2020 and 2019 was \$648,130 and \$644,567, respectively, and are based on Level 2 inputs within the fair value hierarchy. The fair value was estimated by discounting the future cash flows using rates currently available for debt of similar terms and maturity. The carrying value of the Fixed Rate Bonds as of September 30, 2020 and 2019 was \$552,970 and \$555,315, respectively.

The estimated fair value of the notes payable as of September 30, 2020 and 2019, was \$27,251 and \$25,912, respectively. The fair value is based on Level 2 inputs within the fair value hierarchy and was estimated by discounting the future cash flows using rates currently available for debt of similar terms and maturity. The carrying value of the notes payable as of September 30, 2020 and 2019 was \$24,736 and \$25,390, respectively.

The fair value estimates presented herein are based on pertinent information available to management as of September 30, 2020. Although management is not aware of any factors that would significantly affect the estimated fair value amounts, such amounts have not been comprehensively revalued for purposes of these financial statements since that date, and current estimates of fair value may differ significantly from the amounts presented herein.

11. COMMITMENTS AND CONTINGENCIES

The Health System maintains professional liability coverage through a "claims made" insurance policy. The policy provides coverage for claims filed within the period of the policy term. The current policy period ends May 31, 2021 and includes provisions for purchase of tail coverage in the event a new carrier is selected. The Health System also maintains reserves based primarily on actuarial estimates provided by an independent third party for the portion of its professional liability risks, including incurred but not reported claims, for which it does not have insurance coverage. Reserves for losses and related expenses are estimated using expected loss reporting patterns and are discounted to their present value using a discount rate of 3.5%. There can be no assurance that the ultimate liability will not exceed such estimates. Adjustments to the estimated reserves are included in results of operations in the periods when such amounts are determined. As of September 30, 2020, and 2019, the Health System had professional liability recorded in accounts payable and accrued liabilities in the amounts of \$22,367 and \$21,860, respectively.

As of September 30, 2020, and 2019, the Health System had commitments on construction contracts and equipment purchases totaling \$79,200 and \$137,143, respectively.

The Health System is routinely involved in other litigation matters and regulatory investigations arising in the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material effect on the Health System's future financial position, results of operations, or cash flows.

12. FUNCTIONAL EXPENSES

The Health System provides medical and healthcare services to residents within its geographic location. Expenses from continuing operations related to providing these services for the years ended September 30 are allocated as follows:

	2020	2019
Professional, nursing, and other patient care services	\$ 2,496,764	\$ 2,376,412
Fiscal and administrative support services	<u>422,233</u>	<u>415,208</u>
	<u>\$ 2,918,997</u>	<u>\$ 2,791,620</u>

13. INCOME TAXES

Income tax expense for the Health System differs from the income tax expense at the U.S. federal statutory tax rate of 21% due to state taxes, net of a federal benefit, nondeductible

business meals and entertainment expenses, and tax-exempt earnings of our not-for-profit entities.

Deferred income taxes resulted from temporary differences between the tax basis of assets and liabilities and their reported amounts in the financial statements, resulting in taxable or deductible amounts in future years and net operating loss carryforwards (NOLs).

Management assesses the available positive and negative evidence to estimate whether sufficient future taxable income will be generated to permit use of the existing DTAs for each of the Health System's legal entities. A significant piece of objective negative evidence evaluated was the cumulative loss incurred over the three-year period ended September 30, 2020. Such objective evidence limits the ability to consider other subjective evidence, such as our projections for future growth.

As of September 30, 2020, the Health System has net operating loss carry forwards in the amount of \$108,072 and \$89,259 for federal and state jurisdictions, respectively. The NOLs are set to expire in years 2021 through 2041. The Health System does not believe that it is more likely than not they will utilize these losses prior to their expiration and as such has provided a full valuation allowance against these losses. The amount of the DTA considered realizable, however, could be adjusted if estimates of future taxable income during the carryforward period are reduced or increased or if objective negative evidence in the form of cumulative losses is no longer present and additional weight is given to subjective evidence such as our projections for growth.

The Health System accounts for uncertain tax positions in accordance with ASC 740. Management is not aware of any uncertain tax positions that should be recorded. The Health System includes penalties and interest, if any, with its provision for income taxes in the non-operating items in the consolidated statements of operations and changes in net assets.

The Health System is subject to taxation in the United States and Idaho jurisdictions. As of September 30, 2020, the Health System's tax years for 2017, 2018 and 2019 are subject to examination by the tax authorities. As of September 30, 2020, the Health System is no longer subject to U.S. Federal or Idaho examinations by tax authorities for tax years before 2017.

14. SUBSEQUENT EVENTS

The Health System has evaluated subsequent events through December 18, 2020. This is the date the financial statements were available to be issued.

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St. Luke's Magic Valley

2019 Community Health Needs Assessment

Implementation Plan for FY2020

Table of Contents

Introduction	1
Methodology.....	2
List of Needs and Recommended Actions.....	3
Health Behavior Category	3
Clinical Care Category	6
Social and Economic Category Summary	7
Physical Environment Category Summary	7
St. Luke’s CHNA Implementation Programs	8
Applying a “Resilience-Building Lenses” to St. Luke’s CHNA Implementation Plan Programs	8
Significant Health Need # 1: Improve Prevention/Management of Obesity & Diabetes	9
1. CATCH (Coordinated Approach to Child Health)	11
2. Community Physical Activity & Nutrition Programs and Partnerships	12
3. Diabetes Prevention	13
4. Diabetes Management.....	14
5. St. Luke’s Know Your Numbers	15
6. Community Health Improvement Fund	16
Significant Health Need #2: Improve Mental Health	17
7. Gatekeeper Training	19
8. Parent & Family Education.....	20
9. Community Health Improvement Fund	21
Significant Health Need #3: Improve Access to Affordable Health Insurance	22
10. Health Fairs	23
11. Community Health Improvements	24
12. Financial Assistance	25
13. Your Health Idaho.....	27

Introduction

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

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

Methodology

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

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

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

1. Health needs ranked in the top 10th percentile in the CHNA 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, diabetes, and mental illness. Diabetes and obesity rank as high priority needs because they are trending higher and are contributing factors to a number of other health concerns. Mental illness ranks high because Idaho has one of the highest percentages of any mental illness (AMI) in the nation. Our community representatives provided relatively high scores for these needs as well.

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

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

Identified Community Need	Related Health Outcome or Factor	Total CHNA Score	Alignment with Mission and Strengths: High, Med, low	External Community Resources Available	Recommended Action and Justification
Weight Mgmt.	Obese/Over weight Adults	22.4	Mission: High Strength: Low	There are a number of fee-based weight management programs available in our community. In addition, the CDC has free online weight management information, and Idaho Medicaid has a Preventive Health Assistance Benefit weight management program. The Twin Falls YMCA, Jerome Recreation District and the College of Southern Idaho are also local resources.	St. Luke's will directly support adult weight management programs because this need is aligned with our mission and while our strength is low the need is still ranked in our CHNA's top 10 th percentile. Since programs addressing this broader need are not a strength of St. Luke's, 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.
	Obese/Over weight Teens	19.4	Mission: High Strength: Low	There are a number of fee-based weight management programs available in our community. In addition, the CDC has free online weight management information, and Idaho Medicaid has a Preventive Health Assistance Benefit weight management program. The Twin Falls YMCA, Jerome Recreation District and the College of Southern Idaho are also local resources.	St. Luke's will directly support teen weight management programs because this need is aligned with our mission and while our strength is low the need is still ranked in our CHNA's top 10 th percentile. Since programs addressing this broader need are not a strength of St. Luke's, 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.

Wellness/ Prevention Programs	Diabetes	18.7	Mission: High Strength: Medium	South Central Public Health, University of Idaho Extension & YMCA	St. Luke's will directly support diabetes, wellness prevention and chronic disease management programs because this need is highly aligned with our mission, is ranked in our CHNA's top 10 th percentile, and is a medium strength. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
	Mental illness	18.7	Mission: High Strength: Medium	Family Health Services & MV Crisis Center	St. Luke's Magic Valley is working to increase services, programs, and the number of providers in our community because this need is aligned with our mission and is ranked in our CHNA's top 10 th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
	Obese/Over weight Adults	21.7	Mission: High Strength: Low	There are a number of fee-based weight management programs available in our community. In addition, the CDC has free online weight management information, and Idaho Medicaid has a Preventive Health Assistance Benefit weight management program. The Twin Falls YMCA, Jerome Recreation District and the College of Southern Idaho are also local resources.	St. Luke's will directly support adult weight management programs because this need is aligned with our mission and while our strength is low the need is still ranked in our CHNA's top 10 th percentile. Since programs addressing this broader need are not a strength of St. Luke's, 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.

Clinical Care Category

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

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

Identified Community Need	Related Health Outcome or Factor	Total CHNA Score	Alignment with Mission and Strengths: High, Med, low	External Community Resources Available to Address Need	Recommended Action and Justification
Affordable health Insurance	Uninsured adults	21.2	Mission: High Strength: Medium	The Affordable Care Act; Medicaid; Medicare; Idaho State Department of Health and Welfare.	St. Luke's will directly support programs designed to help provide affordable health insurance because this need is aligned with our mission and although there are other programs available in our community the need is still ranked in our CHNA's 10 th percentile. Affordable health insurance is a national priority that St. Luke's cannot address on its own. St. Luke's will continue to rely on community and national programs and resources to help us address this need. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
Availability of behavioral health services (providers, suicide hotline, etc.)	Mental health service providers	19.8	Mission: High Strength: Medium	Family Health Services & MV Crisis Center	St. Luke's Magic Valley will increase services, programs, and the number of providers in our community because this need is aligned with our mission and is ranked in our CHNA's top 10 th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.

Chronic disease management programs	Diabetes	18.7	Mission: High Strength: Medium	South Central Public Health District	St. Luke's will directly support diabetes, wellness prevention and chronic disease management programs because this need is highly aligned with our mission, is ranked in our CHNA's top 10 th percentile, and is a medium strength. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
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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

Program Group 1: Improve the Prevention and Management of Obesity and Diabetes

Program Group 2: Improve Mental Health

Program Group 3: Improve Access to Affordable Health Insurance

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

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

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

Significant Health Need # 1: Improve Prevention/Management of Obesity & Diabetes

Obesity and diabetes are two of our community's most significant health needs. Over 60% of the adults in our community and more than 25% of the children in our state are either overweight or obese. Obesity and diabetes are serious concerns because they are associated with poorer mental health outcomes, reduced quality of life, and are leading causes of death in the U.S. and worldwide.¹

Impact on Community

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

How to Address the Need

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

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

¹ <https://www.cdc.gov/obesity/adult/causes.html>

² <http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html>

³ <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5409636/>

⁴ Idaho and National 2002 - 2016 Behavioral Risk Factor Surveillance System

⁵ America's Health Rankings 2015-2018, www.americashealthrankings.org

⁶ <https://www.cdc.gov/obesity/adult/causes.html>

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."⁷ These health needs can also be improved through evidence-based clinical programs.⁸

Affected Populations

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

⁷ <http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html>

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

1. CATCH (Coordinated Approach to Child Health)

Community Needs Addressed:

Improve the prevention and management of obesity and diabetes

Target Population:

CATCH is targeted a primary prevention healthy lifestyle program for school aged children.

Description and Tactics (How):

Behavior is most influenced by environment; youth serving organizations play a significant role in helping to shape health behaviors. Established partnerships to address health behaviors will positively impact the health of children. CATCH includes four component areas to help create consistent exposure and reinforcement healthy lifestyle behaviors: 1) nutrition program, 2) physical activity 3) environment 4) family education and engagement.

Resources:

St. Luke's staff time

Ongoing Funding

Expected Program Impact on Health Need:

Goal: Create education opportunities for children and their families to learn and adopt healthier lifestyle behaviors.

Year 1: Engage two schools/after-school program(s) to initiate the program.

Year 2: Add one new school/after-school program and continue supporting Year 1 school/after-school program(s)

Year 3: Add one new school/after-school program(s) and continue supporting previous schools.

Evaluation of Impact: Utilize Champion Evaluation Survey to evaluate impact of program setting.

Partnerships/Collaboration:

FitOne

SCPHD

Magic Valley YMCA

Jerome School District

Twin Falls School District

Castleford School District

Comments:

2. Community Physical Activity & Nutrition Programs and Partnerships

Community Needs Addressed:

Improve the prevention and management of obesity and diabetes

Target Population:

General community

Description and Tactics (How):

St. Luke's will provide, promote or partner to support local physical activity and nutrition. These will include:

- Kids Fest – An annual kids' event that provides nutritional education, physical activity opportunities, fun run and information about services.
- Walking & Biking Programs – School and community-based opportunities to promote activity through St. Luke's staff and provider participation.
- Lifestyle Medicine Programs – Community based programs that encourage healthy eating and active lifestyles.
- Other opportunities as they arise

Resources (budget):

SLMV is the major sponsor of this annual event

Staff time

Budget: \$12,000 Kids Fest Sponsorship, Ongoing Funding for Additional Programs

Expected Program Impact on Health Need:

Goal: Provide health related education and opportunities to be active.

Year 1: Determine baseline participation at events as well as other data measures as available.

Year 2: Increase participation by 3%.

Year 3: Increase participation by an additional 3%.

Evaluation of Impact: St. Luke's would document total number of participants in all the programs listed above and other measures as available.

Partnerships/Collaboration:

KMVT-TV

College of Southern Idaho

Local Schools

City & Community Leaders

Comments:

3. Diabetes Prevention

Community Needs Addressed:

Prevention and management of obesity and diabetes

Target Population:

General Community

Description and Tactics (How):

Free Diabetes Prevention Classes: St. Luke's provides free diabetes prevention classes targeted to anyone in the community at risk for developing diabetes or with diabetes. The free classes are in Twin Falls and Jerome. They are taught by a diabetes educator/dietician and are advertised through primary care providers and through local media sources like the news, television, etc.

Resources (budget):

Staff time

Expected Program Impact on Health Need:

Goal: Provide diabetes prevention education to the general community.

Year 1: Determine baseline participation at classes as well as other data measures as available.

Year 2: Increase participation by 3% and explore the opportunity to do 3 and 6 month follow up with a sample of those who attended to determine impact on behavior.

Year 3: Increase participation by an additional 1% and if able continue to use the 3 and 6 month follow up survey with a sample of those who attended.

Evaluation of Impact: St. Luke's will document total numbers of participants served and follow up data if available.

Partnerships/Collaboration:

Family Health Services

Wellness Tree Community Clinic

Comments:

4. Diabetes Management

Community Needs Addressed:

Prevention and management of obesity and diabetes

Target Population:

All Diabetic & Pre-Diabetic Patients

Description and Tactics (How):

Diabetes Self-Management Education & Support Program: St. Luke's provides a comprehensive diabetes education program accredited by the American Diabetes Association for patients who are diagnosed with diabetes. This series of approximately 3 - 5 sessions are provided through a referral from a patient's primary care provider.

Resources (budget):

Staff time

Expected Program Impact on Health Need:

Goal: Better population management for diabetics in our region.

Year 1: Report data gathered from program and work with program staff to identify opportunities to capture other important data that will better demonstrate program outcomes.

Year 2: Evaluate trends from participants relative to completion of the program, and pre and post A1c measurements.

Year 3: Set future goals for program quality indicators.

Evaluation of Impact: St. Luke's ability to determine improved data collection methodology that supports demonstration of program impact.

Partnerships/Collaboration:

Family Health Services

Comments:

5. St. Luke's Know Your Numbers

Community Needs Addressed:

Prevention and Management of Obesity and Diabetes

Target Population:

St. Luke's Benefit Eligible Employees and their Spouses

Description and Tactics (How):

An incentive-based insurance designed program to motivate beneficiaries to achieve or maintain identified health outcomes through reduced premiums.

Resources (budget):

Staff time

Premium Incentive Issued

Expected Program Impact on Health Need:

Goal: Improve the health of the St. Luke's employees and spouses.

Year 1: Partner with program staff to determine weight and diabetes trends and identify opportunities to enhance impact.

Year 2: Identify opportunities to cross promote between community and employees on diabetes and weight management.

Year 3: Evaluation of KYN data over 3 years and beyond to assess for change in diabetes and weigh management.

Evaluation of Impact: St. Luke's will provide a three-year report on diabetes and weight management KYN data.

Partnerships/Collaboration:

Select Health

YMCA

CSI

Comments:

6. Community Health Improvement Fund

Community Needs Addressed:

Improve the prevention and management of obesity and diabetes

Target Population:

General community

Description and Tactics (How):

The Community Health Improvement Fund (CHIF) was created by Magic Valley Regional Medical Center in 1998 and continues today. CHIF funds provide a one-year financial commitment to support organizations sharing a common goal to improve the health of people in the communities we serve.

St. Luke's provides an online application to eligible organizations twice per year. Applicants who aim to address our priority need areas can apply for up to \$20,000. Applications are reviewed by the CHIF Grant Committee and recommendations ultimately approved by the St. Luke's Magic Valley and Jerome Community Board.

Resources (budget):

The budgeted amount for the fund is established at the beginning of each fiscal year. The CHIF contribution increases and shall continue to increase annually at a rate of no less than the rate of medical care inflation as reported by the Bureau of Labor Statistics of the United States DOL. FY2020 Funding \$296,000

Expected Program Impact on Health Need:

Goal: To fund organizations sharing a common goal to address the health need.

Year 1: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 2: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 3: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Evaluation of Impact: Summarize scope of impact based on the collection of data from awardees over the three-year period.

Partnerships/Collaboration:

Numerous Community Organizations

Comments:

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.⁹ 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.¹⁰

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.¹¹

Fortunately, there are programs proven to be effective in lowering suicide rates and improving mental health.¹² The majority of adults who live with a mental health problem do not get corresponding treatment.¹³ Stigma surrounding the receipt of mental health care is among the many barriers that discourage people from seeking treatment.¹⁴

⁹ Mental Health, United States, 2009 - 2016 Reports, SAMHSA, www.samhsa.gov

¹⁰ <https://www.cdc.gov/mentalhealth/learn/index.htm>

¹¹ <https://www.nimh.nih.gov/health/statistics/mental-illness.shtml>

¹² <https://www.samhsa.gov/suicide-prevention/samhsas-efforts>

¹³ Substance Abuse and Mental Health Services Administration, Behavioral Health Report, United States, 2012 pages 29 - 30

¹⁴ Idaho Suicide Prevention Plan: An Action Guide, 2011, Page 9

Increasing physical activity and reducing obesity are also known to improve mental health.¹⁵

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.¹⁶

¹⁵ <http://www.cdc.gov/healthyplaces/healthtopics/physactivity.htm>,
<http://www.cdc.gov/obesity/adult/causes.html>

¹⁶ Idaho 2011 - 2016 Behavioral Risk Factor Surveillance System

7. Gatekeeper Training

Community Needs Addressed:

Improve Mental Health & Reduce Suicide

Target Population:

General community

Description and Tactics (How):

Gatekeeper training is a term that refers to programs which seek to develop individual's knowledge, attitudes and skills to identify those at risk, determine levels of risk, and make referrals when necessary to prevent suicide. Community training will be provided through partnership with organizations, such as the Speedy Foundation, who have experts available.

Resources (budget):

Staff time

\$10,000.00

Expected Program Impact on Health Need:

Goal: To provide training to as many people in the Magic Valley region as possible.

Year 1: Obtain funding for the trainings, establish host locations, and explore potential participant data to gather and assess impact of the program.

Year 2: If determined successful continue trainings with a goal to increase number of participants.

Year 3: If determined successful continue trainings with a goal to increase number of participants.

Evaluation of Impact: Total number of participants served and summarize the data collected from participant surveys.

Partnerships/Collaboration:

Speedy Foundation

Twin Falls School District

Connect Hope Magic Valley, LLC

Comments:

8. Parent & Family Education

Community Needs Addressed:

Improve Mental Health

Target Population:

General community

Description and Tactics (How):

Provide funding to community organizations which offer evidence based or evidence informed education to enhance opportunities for families.

Resources (budget):

Staff time

\$49,000

Expected Program Impact on Health Need:

Goal: To build strong communities, thriving families, and healthy-safe children.

Year 1: Provide funding, ensure partners have the needed training and resources to start or expand their program(s) and establish objective assessment criteria.

Year 2: Garner data from year one and identify areas of growth and opportunity.

Year 3: Continue to help implement, advocate, collect data and manage resources to enhance each program(s).

Evaluation of Impact: Gather data from partner organizations to show improvement in parent's knowledge and skills of those who participate in the program.

Partnerships/Collaboration:

SCPHD

Jerome School District

Twin Falls School District

United Way of South Central Idaho

Comments:

9. Community Health Improvement Fund

Community Needs Addressed:

Improve Mental Health

Target Population:

General community

Description and Tactics (How):

The Community Health Improvement Fund (CHIF) was created by Magic Valley Regional Medical Center in 1998 and continues today. CHIF funds provide a one-year financial commitment to support organizations sharing a common goal to improve the health of people in the communities we serve.

St. Luke's provides an online application to eligible organizations twice per year. Applicants who aim to address our priority need areas can apply for up to \$20,000. Applications are reviewed by the CHIF Grant Committee and recommendations ultimately approved by the St. Luke's Magic Valley and Jerome Community Board.

Resources (budget):

The budgeted amount for the fund is established at the beginning of each fiscal year. The CHIF contribution increases and shall continue to increase annually at a rate of no less than the rate of medical care inflation as reported by the Bureau of Labor Statistics of the United States DOL. FY2020 \$296,000

Expected Program Impact on Health Need:

Goal: To fund organizations sharing a common goal to address the health need.

Year 1: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 2: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 3: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Evaluation of Impact: Summarize scope of impact based on the collection of data from awardees over the three-year period.

Significant Health Need #3: Improve Access to Affordable Health Insurance

Our CHNA process identified affordable health insurance as a significant community health need. The CHNA health indicator data and community representative scores served to rank health insurance as one of our most urgent health issues.

Impact on Community

Uninsured adults have less access to recommended care, receive poorer quality of care, and experience more adverse outcomes (physically, mentally, and financially) than insured individuals. The uninsured are less likely to receive preventive and diagnostic health care services, are more often diagnosed at a later disease stage, and on average receive less treatment for their condition compared to insured individuals. At the individual level, self-reported health status and overall productivity are lower for the uninsured. The Institute of Medicine reports that the uninsured population has a 25% higher mortality rate than the insured population.¹⁷

Based on the evidence to date, the health consequences of the uninsured are real.¹⁸ 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.¹⁹

How to Address the Need:

We will work with our community partners to improve access to affordable health insurance especially for the most affected populations. In November 2018, Idaho passed a proposition to expand Medicaid. In November 2018, Idaho passed a proposition to expand Medicaid. In the coming years, we will see how much the resulting legislation increases the percentage of people who have health insurance and the positive impact it has on health.

Affected populations:

Statistics show that people with lower income and education levels and Hispanic populations are much more likely not to have health insurance.²⁰

¹⁷ University of Wisconsin Population Health Institute. *County Health Rankings 2010-2018*. Accessible at www.countyhealthrankings.org.

¹⁸ <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2881446/>

¹⁹ <https://www.ncbi.nlm.nih.gov/pubmed/28574234>

²⁰ Ibid

10. Health Fairs

Community Needs Addressed:

Access

Target Population:

General Community

Description and Tactics (How):

The local health fairs are an event that provides access to discounted laboratory tests, health and nutrition demonstrations, healthcare information, and community resources.

Resources (budget):

SLMV is the major sponsor of these annual events

Staff time

Expected Program Impact on Health Need:

Goal: Improve community members access to health services.

Year 1: Determine baseline attendance and explore opportunity with the event lead organization to utilize an exit survey to help determine effectiveness of event.

Year 2: Increase participation by 3% and if able initiate exit survey.

Year 3: Increase participation by 3% and if able initiate exit survey and utilize survey to determine effectiveness.

Evaluation of Impact: Utilize a simple exit survey to gauge participant's health services utilization at event.

Partnerships/Collaboration:

The Times News

Jerome Recreation District

College of Southern Idaho

South Central Public Health District

St Luke's Mountain States Tumor Institute

Select Health

St. Luke's Jerome

Family Health Services

Other Comments:

Community Health Improvement Fund

Community Needs Addressed:

Improve Access to Affordable Health Insurance & Care

Target Population:

General community

Description and Tactics (How):

The Community Health Improvement Fund (CHIF) was created by Magic Valley Regional Medical Center in 1998 and continues today. CHIF funds provide a one-year financial commitment to support organizations sharing a common goal to improve the health of people in the communities we serve.

St. Luke's provides an online application to eligible organizations twice per year. Applicants who aim to address our priority need areas can apply for up to \$20,000. Applications are reviewed by the CHIF Grant Committee and recommendations ultimately approved by the St. Luke's Magic Valley and Jerome Community Board.

Resources (budget):

The budgeted amount for the fund is established at the beginning of each fiscal year. The CHIF contribution increases and shall continue to increase annually at a rate of no less than the rate of medical care inflation as reported by the Bureau of Labor Statistics of the United States DOL. FY2020 \$296,000

Expected Program Impact on Health Need:

Goal: To fund organizations sharing a common goal to address the health need.
Year 1: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.
Year 2: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.
Year 3: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Evaluation of Impact: Summarize scope of impact based on the collection of data from awardees over the three-year period.

11. Financial Assistance

Community Needs Addressed:

- Affordable Care
- Affordable health insurance
- More providers accept public health insurance
- Children and families (low income)

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
- Adults, adolescents, and children with mental health needs

Description and Tactics (How):

Our Community Needs Assessment identified uninsured patients, affordable care, affordable insurance, and providers accepting public health insurance as high priority needs. To address these needs, St. Luke's provides care to all patients with emergent conditions regardless of their ability to pay.

Insurance/Payer Inclusion

All St. Luke's providers and facilities accept all insurances, including Medicare and Medicaid. It is the patient's responsibility to provide the hospital with accurate information regarding health insurance, address, and applicable financial resources to determine whether the patient is eligible for coverage through existing private insurance or through available public assistance programs.

Financial Screening and Assistance

St. Luke's works with patients at financial risk to assist them in making financial arrangements through payment plans or by screening patients for enrollment into available government or privately sponsored programs that they are eligible for. These programs include, but are not limited to, various Medicaid programs, COBRA and County Assistance. St. Luke's 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 rolls (partially dedicated) in the clinic and hospital settings as well as Financial Advocates, Customer Care Specialists and County Care Coordinators. The spending for unreimbursed care for FY 2018 was over \$82 million.

Expected Program Impact on Health Need:

To help ensure that everyone in our community can access the care they need when they need it, St. Luke's provides care to all patients with emergent conditions, regardless of their ability to pay—and St. Luke's Financial Care Program supports our not-for-profit mission. St. Luke's Magic Valley provided \$78,603,000 in FY 2016, \$85,343,000 in FY 2017, and \$82,511,000 in FY 2018 for unreimbursed services (charity care at cost, bad debt at cost, Medicaid, and Medicare).

St. Luke's plans to continue to promote financially accessible healthcare and individualized support for our patients in FY19 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) program.

Partnerships/Collaboration:

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

Comments:

12. Your Health Idaho

Community Needs Addressed:

Improve access to affordable health insurance and health care.

Target Population:

- Uninsured and underinsured individuals whose projected annual income is greater than 138 percent of the Federal Poverty Line
- Individuals who will lose medical insurance coverage whose projected annual income is greater than 138 percent of the Federal Poverty Line
- Individuals who do not have access to qualified health plans through employment

Description and Tactics (How):

Annually, St. Luke's cares for more than 66,000 patients who are uninsured. Many of these individuals put off seeking health care and do not attend wellness checkups because they are unfunded. As a result, these individuals often experience more serious conditions as well as high-dollar admissions and treatments. Assisting this population in gaining access to health insurance should they be eligible for an advanced premium tax credit (APTC) and obtain an affordable health plan that incorporates free wellness exams should result in the number of uninsured patients decreasing while simultaneously improving the health of the people in our communities.

St. Luke's Patient Financial Advocates:

- Obtain Your Health Idaho (YHI) Enrollment Counselor certification annually
- Identify current and future uninsured and underinsured patients and community members during YHI open enrollment and screen all individuals throughout the year for special enrollment opportunities
- Screen individuals for APTC eligibility through Your Health Idaho
- Assist individuals with enrollment processes, appeals and obtaining medical insurance coverage

Resources (budget):

All SLHS Patient Financial Advocates become certified YHI Enrollment Counselors and assist existing St. Luke's patients and other community members with YHI enrollment whenever possible.

- Approximately 50 SLHS Advocates serving communities throughout 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

St. Luke's Jerome

2019 Community Health Needs Assessment

Implementation Plan for FY2020

Table of Contents

Introduction	1
Methodology.....	2
List of Needs and Recommended Actions.....	3
Health Behavior Category	3
Clinical Care Category	6
Social and Economic Category Summary	7
Physical Environment Category Summary	7
St. Luke’s CHNA Implementation Programs.....	8
Applying a “Resilience-Building Lenses” to St. Luke’s CHNA Implementation Plan Programs	8
Significant Health Need # 1: Improve Prevention/Management of Obesity & Diabetes	9
1. CATCH (Coordinated Approach to Child Health)	11
2. Community Physical Activity & Nutrition Programs and Partnerships	12
3. Diabetes Prevention	13
4. Diabetes Management.....	14
5. St. Luke’s Know Your Numbers	15
6. Community Health Improvement Fund	16
Significant Health Need #2: Improve Mental Health	17
7. Gatekeeper Training	19
8. Parent & Family Education.....	20
9. Community Health Improvement Fund	21
Significant Health Need #3: Improve Access to Affordable Health Insurance	22
10. Health Fairs	23
11. Community Health Improvements	24
12. Financial Assistance	25
13. Your Health Idaho.....	27

Introduction

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

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

Methodology

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

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

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

1. Health needs ranked in the top 10th percentile in the CHNA 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, diabetes, and mental illness. Diabetes and obesity rank as high priority needs because they are trending higher and are contributing factors to a number of other health concerns. Mental illness ranks high because Idaho has one of the highest percentages of any mental illness (AMI) in the nation. Our community representatives provided relatively high scores for these needs as well.

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

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

Identified Community Need	Related Health Outcome or Factor	Total CHNA Score	Alignment with Mission and Strengths: High, Med, low	External Community Resources Available	Recommended Action and Justification
Weight Mgmt.	Obese/Over weight Adults	22.4	Mission: High Strength: Low	<p>There are a number of fee-based weight management programs available in our community. In addition, the CDC has free online weight management information, and Idaho Medicaid has a Preventive Health Assistance Benefit weight management program.</p> <p>The YMCA, Jerome Recreation District and the College of Southern Idaho are also local resources.</p>	<p>St. Luke's will directly support adult weight management programs because this need is aligned with our mission and while our strength is low the need is still ranked in our CHNA's top 10th percentile.</p> <p>Since programs addressing this broader need are not a strength of St. Luke's, 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.</p>
	Obese/Over weight Teens	19.4	Mission: High Strength: Low	<p>There are a number of fee-based weight management programs available in our community. In addition, the CDC has free online weight management information, and Idaho Medicaid has a Preventive Health Assistance Benefit weight management program.</p> <p>The YMCA, Jerome Recreation District and the College of Southern Idaho are also local resources.</p>	<p>St. Luke's will directly support teen weight management programs because this need is aligned with our mission and while our strength is low the need is still ranked in our CHNA's top 10th percentile.</p> <p>Since programs addressing this broader need are not a strength of St. Luke's, 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.</p>

Wellness/ Prevention Programs	Diabetes	18.7	Mission: High Strength: Medium	South Central Public Health, University of Idaho Extension & YMCA	St. Luke's will directly support diabetes, wellness prevention and chronic disease management programs because this need is highly aligned with our mission, is ranked in our CHNA's top 10 th percentile, and is a medium strength. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
	Mental illness	18.7	Mission: High Strength: Medium	Family Health Services & MV Crisis Center	St. Luke's is working to increase services, programs, and the number of providers in our community because this need is aligned with our mission and is ranked in our CHNA's top 10 th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
	Obese/Over weight Adults	21.7	Mission: High Strength: Low	There are a number of fee-based weight management programs available in our community. In addition, the CDC has free online weight management information, and Idaho Medicaid has a Preventive Health Assistance Benefit weight management program. The YMCA, Jerome Recreation District and the College of Southern Idaho are also local resources.	St. Luke's will directly support adult weight management programs because this need is aligned with our mission and while our strength is low the need is still ranked in our CHNA's top 10 th percentile. Since programs addressing this broader need are not a strength of St. Luke's, 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.

Clinical Care Category

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

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

Identified Community Need	Related Health Outcome or Factor	Total CHNA Score	Alignment with Mission and Strengths: High, Med, low	External Community Resources Available to Address Need	Recommended Action and Justification
Affordable health Insurance	Uninsured adults	21.2	Mission: High Strength: Medium	The Affordable Care Act; Medicaid; Medicare; Idaho State Department of Health and Welfare.	St. Luke's will directly support programs designed to help provide affordable health insurance because this need is aligned with our mission and although there are other programs available in our community the need is still ranked in our CHNA's 10 th percentile. Affordable health insurance is a national priority that St. Luke's cannot address on its own. St. Luke's will continue to rely on community and national programs and resources to help us address this need. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
Availability of behavioral health services (providers, suicide hotline, etc.)	Mental health service providers	19.8	Mission: High Strength: Medium	Family Health Services & MV Crisis Center	St. Luke's will increase services, programs, and the number of providers in our community because this need is aligned with our mission and is ranked in our CHNA's top 10 th percentile. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.

Chronic disease management programs	Diabetes	18.7	Mission: High Strength: Medium	South Central Public Health District	St. Luke's will directly support diabetes, wellness prevention and chronic disease management programs because this need is highly aligned with our mission, is ranked in our CHNA's top 10 th percentile, and is a medium strength. The programs St. Luke's directly supports are described in the following section of this Implementation Plan.
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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

Program Group 1: Improve the Prevention and Management of Obesity and Diabetes

Program Group 2: Improve Mental Health

Program Group 3: Improve Access to Affordable Health Insurance

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

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

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

Significant Health Need # 1: Improve Prevention/Management of Obesity & Diabetes

Obesity and diabetes are two of our community's most significant health needs. Over 60% of the adults in our community and more than 25% of the children in our state are either overweight or obese. Obesity and diabetes are serious concerns because they are associated with poorer mental health outcomes, reduced quality of life, and are leading causes of death in the U.S. and worldwide. ¹

Impact on Community

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

How to Address the Need

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

Obesity and type 2 diabetes can be prevented and managed through healthy behaviors. Healthy behaviors include a healthy diet pattern and regular physical activity. The goal is to achieve a balance between the number of calories consumed from foods with the number of calories the body uses for activity. According to the U.S. Department of Health & Human Services Dietary Guidelines for Americans, a healthy diet consists of eating whole grains, fruits, vegetables, lean protein, low-fat and fat-free dairy products and drinking water. The [Physical Activity Guidelines for Americans](#) recommends adults do at

¹ <https://www.cdc.gov/obesity/adult/causes.html>

² <http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html>

³ <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5409636/>

⁴ Idaho and National 2002 - 2016 Behavioral Risk Factor Surveillance System

⁵ America's Health Rankings 2015-2018, www.americashealthrankings.org

least 150 minutes of moderate intensity activity or 75 minutes of vigorous intensity activity, or a combination of both, along with 2 days of strength training per week.⁶ St. Luke's intends to engage our community in developing services and policies designed to encourage proper nutrition and healthy exercise habits. Echoing this approach, the CDC states that "we need to change our communities into places that strongly support healthy eating and active living."⁷ These health needs can also be improved through evidence-based clinical programs.⁸

Affected Populations

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

⁶ <https://www.cdc.gov/obesity/adult/causes.html>

⁷ <http://www.cdc.gov/cdctv/diseaseandconditions/lifestyle/obesity-epidemic.html>

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

1. CATCH (Coordinated Approach to Child Health)

Community Needs Addressed:

Improve the prevention and management of obesity and diabetes

Target Population:

CATCH is targeted a primary prevention healthy lifestyle program for school aged children.

Description and Tactics (How):

Behavior is most influenced by environment; youth serving organizations play a significant role in helping to shape health behaviors. Established partnerships to address health behaviors will positively impact the health of children. CATCH includes four component areas to help create consistent exposure and reinforcement healthy lifestyle behaviors: 1) nutrition program, 2) physical activity 3) environment 4) family education and engagement.

Resources:

Staff time

Ongoing Funding

Expected Program Impact on Health Need:

Goal: Create education opportunities for children and their families to learn and adopt healthier lifestyle behaviors.

Year 1: Engage two schools/after-school program(s) to initiate the program.

Year 2: Add one new school/after-school program and continue supporting Year 1 school/after-school program(s)

Year 3: Add one new school/after-school program(s) and continue supporting previous schools.

Evaluation of Impact: Utilize Champion Evaluation Survey to evaluate impact of program setting.

Partnerships/Collaboration:

FitOne

SCPHD

Magic Valley YMCA

Jerome School District

Twin Falls School District

Castleford School District

Comments:

2. Community Physical Activity & Nutrition Programs and Partnerships

Community Needs Addressed:

Improve the prevention and management of obesity and diabetes

Target Population:

General community

Description and Tactics (How):

St. Luke's will provide, promote or partner to support local physical activity and nutrition. These will include:

- Kids Fest – An annual kids' event that provides nutritional education, physical activity opportunities, fun run and information about services.
- Walking & Biking Programs – School and community-based opportunities to promote activity through St. Luke's staff and provider participation.
- Lifestyle Medicine Programs – Community based programs that encourage healthy eating and active lifestyles.
- Other opportunities as they arise

Resources (budget):

SLMV is the major sponsor of this annual event

Staff time

Budget: \$12,000 Kids Fest Sponsorship, Ongoing Funding for Additional Programs

Expected Program Impact on Health Need:

Goal: Provide health related education and opportunities to be active.

Year 1: Determine baseline participation at events as well as other data measures as available.

Year 2: Increase participation by 3%.

Year 3: Increase participation by an additional 3%.

Evaluation of Impact: St. Luke's would document total number of participants in all the programs listed above and other measures as available.

Partnerships/Collaboration:

KMVT-TV

College of Southern Idaho

Local Schools

City & Community Leaders

Comments:

3. Diabetes Prevention

Community Needs Addressed:

Prevention and management of obesity and diabetes

Target Population:

General Community

Description and Tactics (How):

Free Diabetes Prevention Classes: St. Luke's provides free diabetes prevention classes targeted to anyone in the community at risk for developing diabetes or with diabetes. The free classes are located in Twin Falls and Jerome. They are taught by a diabetes educator/dietician and are advertised through primary care providers and through local media sources like the news, television, etc.

Resources (budget):

Staff time

Expected Program Impact on Health Need:

Goal: Provide diabetes prevention education to the general community.

Year 1: Determine baseline participation at classes as well as other data measures as available.

Year 2: Increase participation by 3% and explore the opportunity to do 3 and 6 month follow up with a sample of those who attended to determine impact on behavior.

Year 3: Increase participation by an additional 1% and if able continue to use the 3 and 6 month follow up survey with a sample of those who attended.

Evaluation of Impact: St. Luke's will document total numbers of participants served and follow up data if available.

Partnerships/Collaboration:

Family Health Services

Wellness Tree Community Clinic

Comments:

4. Diabetes Management

Community Needs Addressed:

Prevention and management of obesity and diabetes

Target Population:

All Diabetic & Pre-Diabetic Patients

Description and Tactics (How):

Diabetes Self-Management Education & Support Program: St. Luke's provides a comprehensive diabetes education program accredited by the American Diabetes Association for patients who are diagnosed with diabetes. This series of approximately 3 - 5 sessions are provided through a referral from a patient's primary care provider.

Resources (budget):

Staff time

Expected Program Impact on Health Need:

Goal: Better population management for diabetics in our region.

Year 1: Report data gathered from program and work with program staff to identify opportunities to capture other important data that will better demonstrate program outcomes.

Year 2: Evaluate trends from participants relative to completion of the program, and pre and post A1c measurements.

Year 3: Set future goals for program quality indicators.

Evaluation of Impact: St. Luke's ability to determine improved data collection methodology that supports demonstration of program impact.

Partnerships/Collaboration:

Family Health Services

Comments:

5. St. Luke's Know Your Numbers

Community Needs Addressed:

Prevention and Management of Obesity and Diabetes

Target Population:

St. Luke's Benefit Eligible Employees and their Spouses

Description and Tactics (How):

An incentive-based insurance designed program to motivate beneficiaries to achieve or maintain identified health outcomes through reduced premiums.

Resources (budget):

Staff time

Premium Incentive Issued

Expected Program Impact on Health Need:

Goal: Improve the health of the St. Luke's employees and spouses.

Year 1: Partner with program staff to determine weight and diabetes trends and identify opportunities to enhance impact.

Year 2: Identify opportunities to cross promote between community and employees on diabetes and weight management.

Year 3: Evaluation of KYN data over 3 years and beyond to assess for change in diabetes and weigh management.

Evaluation of Impact: St. Luke's will provide a three-year report on diabetes and weight management KYN data.

Partnerships/Collaboration:

Select Health

YMCA

CSI

Comments:

6. Community Health Improvement Fund

Community Needs Addressed:

Improve the prevention and management of obesity and diabetes

Target Population:

General community

Description and Tactics (How):

The Community Health Improvement Fund (CHIF) was created by Magic Valley Regional Medical Center in 1998 and continues today. CHIF funds provide a one-year financial commitment to support organizations sharing a common goal to improve the health of people in the communities we serve.

St. Luke's provides an online application to eligible organizations twice per year. Applicants who aim to address our priority need areas can apply for up to \$20,000. Applications are reviewed by the CHIF Grant Committee and recommendations ultimately approved by the St. Luke's Magic Valley and Jerome Community Board.

Resources (budget):

The budgeted amount for the fund is established at the beginning of each fiscal year. The CHIF contribution increases and shall continue to increase annually at a rate of no less than the rate of medical care inflation as reported by the Bureau of Labor Statistics of the United States DOL. FY2020 Funding \$296,000

Expected Program Impact on Health Need:

Goal: To fund organizations sharing a common goal to address the health need.

Year 1: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 2: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 3: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Evaluation of Impact: Summarize scope of impact based on the collection of data from awardees over the three-year period.

Partnerships/Collaboration:

Numerous Community Organizations

Comments:

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.⁹ 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.¹⁰

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.¹¹

Fortunately, there are programs proven to be effective in lowering suicide rates and improving mental health.¹² The majority of adults who live with a mental health problem do not get corresponding treatment.¹³ Stigma surrounding the receipt of mental health care is among the many barriers that discourage people from seeking treatment.¹⁴

⁹ Mental Health, United States, 2009 - 2016 Reports, SAMHSA, www.samhsa.gov

¹⁰ <https://www.cdc.gov/mentalhealth/learn/index.htm>

¹¹ <https://www.nimh.nih.gov/health/statistics/mental-illness.shtml>

¹² <https://www.samhsa.gov/suicide-prevention/samhsas-efforts>

¹³ Substance Abuse and Mental Health Services Administration, Behavioral Health Report, United States, 2012 pages 29 - 30

¹⁴ Idaho Suicide Prevention Plan: An Action Guide, 2011, Page 9

Increasing physical activity and reducing obesity are also known to improve mental health.¹⁵

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.¹⁶

¹⁵ <http://www.cdc.gov/healthyplaces/healthtopics/physactivity.htm>,
<http://www.cdc.gov/obesity/adult/causes.html>

¹⁶ Idaho 2011 - 2016 Behavioral Risk Factor Surveillance System

7. Gatekeeper Training

Community Needs Addressed:

Improve Mental Health & Reduce Suicide

Target Population:

General community

Description and Tactics (How):

Gatekeeper training is a term that refers to programs which seek to develop individual's knowledge, attitudes and skills to identify those at risk, determine levels of risk, and make referrals when necessary to prevent suicide. Community training will be provided through partnership with organizations, such as the Speedy Foundation, who have experts available.

Resources (budget):

Staff time

\$10,000.00

Expected Program Impact on Health Need:

Goal: To provide training to as many people in the Magic Valley region as possible.

Year 1: Obtain funding for the trainings, establish host locations, and explore potential participant data to gather and assess impact of the program.

Year 2: If determined successful continue trainings with a goal to increase number of participants.

Year 3: If determined successful continue trainings with a goal to increase number of participants.

Evaluation of Impact: Total number of participants served and summarize the data collected from participant surveys.

Partnerships/Collaboration:

Speedy Foundation

Twin Falls School District

Connect Hope Magic Valley, LLC

Comments:

8. Parent & Family Education

Community Needs Addressed:

Improve Mental Health

Target Population:

General community

Description and Tactics (How):

Provide funding to community organizations which offer evidence based or evidence informed education to enhance opportunities for families.

Resources (budget):

Staff time

\$49,000

Expected Program Impact on Health Need:

Goal: To build strong communities, thriving families, and healthy-safe children.

Year 1: Provide funding, ensure partners have the needed training and resources to start or expand their program(s) and establish objective assessment criteria.

Year 2: Garner data from year one and identify areas of growth and opportunity.

Year 3: Continue to help implement, advocate, collect data and manage resources to enhance each program(s).

Evaluation of Impact: Gather data from partner organizations to show improvement in parent's knowledge and skills of those who participate in the program.

Partnerships/Collaboration:

SCPHD

Jerome School District

Twin Falls School District

United Way of South Central Idaho

Comments:

9. Community Health Improvement Fund

Community Needs Addressed:

Improve Mental Health

Target Population:

General community

Description and Tactics (How):

The Community Health Improvement Fund (CHIF) was created by Magic Valley Regional Medical Center in 1998 and continues today. CHIF funds provide a one-year financial commitment to support organizations sharing a common goal to improve the health of people in the communities we serve.

St. Luke's provides an online application to eligible organizations twice per year. Applicants who aim to address our priority need areas can apply for up to \$20,000. Applications are reviewed by the CHIF Grant Committee and recommendations ultimately approved by the St. Luke's Magic Valley and Jerome Community Board.

Resources (budget):

The budgeted amount for the fund is established at the beginning of each fiscal year. The CHIF contribution increases and shall continue to increase annually at a rate of no less than the rate of medical care inflation as reported by the Bureau of Labor Statistics of the United States DOL. FY2020 \$296,000

Expected Program Impact on Health Need:

Goal: To fund organizations sharing a common goal to address the health need.

Year 1: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 2: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 3: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Evaluation of Impact: Summarize scope of impact based on the collection of data from awardees over the three-year period.

Significant Health Need #3: Improve Access to Affordable Health Insurance

Our CHNA process identified affordable health insurance as a significant community health need. The CHNA health indicator data and community representative scores served to rank health insurance as one of our most urgent health issues.

Impact on Community

Uninsured adults have less access to recommended care, receive poorer quality of care, and experience more adverse outcomes (physically, mentally, and financially) than insured individuals. The uninsured are less likely to receive preventive and diagnostic health care services, are more often diagnosed at a later disease stage, and on average receive less treatment for their condition compared to insured individuals. At the individual level, self-reported health status and overall productivity are lower for the uninsured. The Institute of Medicine reports that the uninsured population has a 25% higher mortality rate than the insured population.¹⁷

Based on the evidence to date, the health consequences of the uninsured are real.¹⁸ 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.¹⁹

How to Address the Need:

We will work with our community partners to improve access to affordable health insurance especially for the most affected populations. In November 2018, Idaho passed a proposition to expand Medicaid. In November 2018, Idaho passed a proposition to expand Medicaid. In the coming years, we will see how much the resulting legislation increases the percentage of people who have health insurance and the positive impact it has on health.

Affected populations:

Statistics show that people with lower income and education levels and Hispanic populations are much more likely not to have health insurance.²⁰

¹⁷ University of Wisconsin Population Health Institute. *County Health Rankings 2010-2018*. Accessible at www.countyhealthrankings.org.

¹⁸ <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2881446/>

¹⁹ <https://www.ncbi.nlm.nih.gov/pubmed/28574234>

²⁰ Ibid

10. Health Fairs

Community Needs Addressed:

Access

Target Population:

General Community

Description and Tactics (How):

The local health fairs are an event that provides access to discounted laboratory tests, health and nutrition demonstrations, healthcare information, and community resources.

Resources (budget):

SLMV is the major sponsor of these annual events
Staff time.

Expected Program Impact on Health Need:

Goal: Improve community members access to health services.

Year 1: Determine baseline attendance and explore opportunity with the event lead organization to utilize an exit survey to help determine effectiveness of event.

Year 2: Increase participation by 3% and if able initiate exit survey.

Year 3: Increase participation by 3% and if able initiate exit survey and utilize survey to determine effectiveness.

Evaluation of Impact: Utilize a simple exit survey to gauge participant's health services utilization at event.

Partnerships/Collaboration:

The Times News

Jerome Recreation District

College of Southern Idaho

South Central Public Health District

St Luke's Mountain States Tumor Institute

Select Health

St. Luke's Jerome

Family Health Services

Other Comments:

Community Health Improvement Fund

Community Needs Addressed:

Improve Access to Affordable Health Insurance & Care

Target Population:

General community

Description and Tactics (How):

The Community Health Improvement Fund (CHIF) was created by Magic Valley Regional Medical Center in 1998 and continues today. CHIF funds provide a one-year financial commitment to support organizations sharing a common goal to improve the health of people in the communities we serve.

St. Luke's provides an online application to eligible organizations twice per year. Applicants who aim to address our priority need areas can apply for up to \$20,000. Applications are reviewed by the CHIF Grant Committee and recommendations ultimately approved by the St. Luke's Magic Valley and Jerome Community Board.

Resources (budget):

The budgeted amount for the fund is established at the beginning of each fiscal year. The CHIF contribution increases and shall continue to increase annually at a rate of no less than the rate of medical care inflation as reported by the Bureau of Labor Statistics of the United States DOL.
FY2020 \$296,000

Expected Program Impact on Health Need:

Goal: To fund organizations sharing a common goal to address the health need.

Year 1: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 2: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Year 3: Continue established grant application process and summarize a final report of data demonstrated through project progress reports received from grant awardees.

Evaluation of Impact: Summarize scope of impact based on the collection of data from awardees over the three-year period.

11. Financial Assistance

Community Needs Addressed:

- Affordable Care
- Affordable health insurance
- More providers accept public health insurance
- Children and families (low income)

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
- Adults, adolescents, and children with mental health needs

Description and Tactics (How):

Our Community Needs Assessment identified uninsured patients, affordable care, affordable insurance, and providers accepting public health insurance as high priority needs. To address these needs, St. Luke's provides care to all patients with emergent conditions regardless of their ability to pay.

Insurance/Payer Inclusion

All St. Luke's providers and facilities accept all insurances, including Medicare and Medicaid. It is the patient's responsibility to provide the hospital with accurate information regarding health insurance, address, and applicable financial resources to determine whether the patient is eligible for coverage through existing private insurance or through available public assistance programs.

Financial Screening and Assistance

St. Luke's works with patients at financial risk to assist them in making financial arrangements through payment plans or by screening patients for enrollment into available government or privately sponsored programs that they are eligible for. These programs include, but are not limited to, various Medicaid programs, COBRA and County Assistance. St. Luke's 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 rolls (partially dedicated) in the clinic and hospital settings as well as Financial Advocates, Customer Care Specialists and County Care Coordinators. The spending for unreimbursed care for FY 2018 was over 2 million dollars.

Expected Program Impact on Health Need:

To help ensure that everyone in our community can access the care they need when they need it, St. Luke’s provides care to all patients with emergent conditions, regardless of their ability to pay—and St. Luke’s Financial Care Program supports our not-for-profit mission. St. Luke’s Jerome provided \$3,723,000 in FY 2016, \$4,638,000 in FY 2017, and \$2,605,000 in FY 2018 for unreimbursed services (charity care at cost, bad debt at cost, Medicaid, and Medicare.

St. Luke’s plans to continue to promote financially accessible healthcare and individualized support for our patients in FY19 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) program.

Partnerships/Collaboration:

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

Comments:

12. Your Health Idaho

Community Needs Addressed:

Improve access to affordable health insurance and health care.

Target Population:

- Uninsured and underinsured individuals whose projected annual income is greater than 138 percent of the Federal Poverty Line
- Individuals who will lose medical insurance coverage whose projected annual income is greater than 138 percent of the Federal Poverty Line
- Individuals who do not have access to qualified health plans through employment

Description and Tactics (How):

Annually, St. Luke's cares for more than 66,000 patients who are uninsured. Many of these individuals put off seeking health care and do not attend wellness checkups because they are unfunded. As a result, these individuals often experience more serious conditions as well as high-dollar admissions and treatments. Assisting this population in gaining access to health insurance should they be eligible for an advanced premium tax credit (APTC) and obtain an affordable health plan that incorporates free wellness exams should result in the number of uninsured patients decreasing while simultaneously improving the health of the people in our communities.

St. Luke's Patient Financial Advocates:

- Obtain Your Health Idaho (YHI) Enrollment Counselor certification annually
- Identify current and future uninsured and underinsured patients and community members during YHI open enrollment and screen all individuals throughout the year for special enrollment opportunities
- Screen individuals for APTC eligibility through Your Health Idaho
- Assist individuals with enrollment processes, appeals and obtaining medical insurance coverage

Resources (budget):

All SLHS Patient Financial Advocates become certified YHI Enrollment Counselors and assist existing St. Luke's patients and other community members with YHI enrollment whenever possible.

- Approximately 50 SLHS Advocates serving communities throughout 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