



McCall Memorial Hospital District

McCALL MEMORIAL HOSPITAL DISTRICT

BOARD OF TRUSTEES MONTHLY MEETING

TUESDAY, FEBRUARY 18, 2025; 7:30 am - 8:30 am

Forest Street Center Conference Room; 100 Forest St. McCall, ID 83638

For Microsoft Teams Link: [Click here to join the meeting](#)

Virtual Meeting ID: 252 726 450 726 and Passcode: hS3j9et2

Virtual Video Conference ID: 111 187 494 0

Phone Audio Only: [1 208-996-1717](#)

Phone Conference ID: 926 567 70#

AGENDA

1. Call to Order – Andy Laidlaw, Board Chair
2. *ACTION* MMHD FY24 Audit – Cassie Zattiero, Bailey & Co.
3. Safety Together Mission Moment: Team Based Care Model
- Mauren Arnold, SLM Director of Operations
4. *ACTION* Approval of the January 21 Meeting Minutes– Andy Laidlaw, Board Chair
5. Website Update – Travis Leonard, Board Secretary
6. Monthly Budget Review – Marge Krahn, Board Treasurer
 - *ACTION* Idaho Power Refund – Marge Krahn, Board Treasurer
7. Financial Update - Kim Doman, SLHS Finance
8. Ambulance Shelter Update – Ginger McCabe, SLHS VP System Operations
9. Housing Workgroup – Andy Laidlaw, Workgroup Co-Chair
 - *ACTION* Provide Legal Counsel Direction on Workforce Housing Deed Restrictions – Steve Millemann, MMHD Legal Counsel
10. *ACTION* Hewitt Property Adjustment – Steve Millemann, MMHD Legal Counsel
11. St. Luke's McCall Reports
 - Population Health Area Report – Dennis Mesaros, VP Population Health
 - Administrator Report – Amber Green, SLM COO/CNO
 - Community Board Report – Aana Vannoy
 - Quality Committee Report – Aana Vannoy
 - Foundation Board Report – Marge Krahn
12. *ACTION* Request for Citizen Advisory Vote – Andy Laidlaw, Board Chair, & Steve Millemann, MMHD Legal Counsel
13. New Business – Andy Laidlaw, Board Chair
14. Public Comment – Andy Laidlaw, Board Chair
15. Adjourn – Andy Laidlaw, Board Chair

Upcoming Meetings:

Next Board Meeting – Tuesday, March 18; 7:30 – 8:30 a.m.

MMHD Housing Workgroup Meeting – Wednesday, March 5; 9:00 – 10:00 a.m.

SLM Foundation Board – Friday, April 18; 10:00 a.m. – 12:00 p.m.

SLM Community Board – Thursday, February 27; 7:00 – 9:00 a.m.

Quality Committee – Thursday, March 20; 2:00 – 3:00 p.m.

SLM Auxiliary Board – Friday, February 28; 9:30 a.m. – 12:00 p.m.



Certified Public Accountants

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February 7, 2025

To the Board of Trustees
McCall Memorial Hospital District

We have audited the financial statements of the governmental activities and the fund information of McCall Memorial Hospital District for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by McCall Memorial Hospital District, are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of the taxes receivable and the related deferral are based on management's knowledge of the receivable and deferral. We evaluated the key factors and assumptions used to develop the taxes receivable and related deferral in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A schedule attached to the management representation letters summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, other misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 7, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to McCall Memorial Hospital District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the McCall Memorial Hospital District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budgetary comparison schedule, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restrictions on Use

This information is intended solely for the information and use of the Board of Trustees and management of McCall Memorial Hospital District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bailey & Co.

McCALL MEMORIAL HOSPITAL DISTRICT

Report on Audited
Basic
Financial Statements
and
Additional Information

For the Year Ended September 30, 2024

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Independent Auditor's Report

To the Board of Trustees
McCall Memorial Hospital District

Report on Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the fund information of McCall Memorial Hospital District (the District), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the fund information of McCall Memorial Hospital District, as of September 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or in the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Bailey & Co.

Nampa, Idaho
February 7, 2025

McCall Memorial Hospital District
Statement of Net Position
September 30, 2024

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 1,807,382
Property Taxes Receivable, Net	1,523,956
Intergovernmental Receivable, Net	27,312
Prepaid Items	663,799
Capital Assets:	
Land	2,011,528
Construction in Progress	610,919
Buildings and Improvements, Net	3,345,636
Equipment and Furniture, Net	584,130
Total Assets	<u>10,574,662</u>
Deferred Outflows	<u>0</u>
Liabilities	
Accounts Payable	<u>3,494</u>
Deferred Inflows	
Property Taxes	<u>1,491,968</u>
Net Position	
Net Investment in Capital Assets	6,552,213
Restricted	2,526,987
Total Net Position	<u><u>\$ 9,079,200</u></u>

The accompanying notes are an integral
part of the financial statements.

McCall Memorial Hospital District
Statement of Activities
For the Year Ended September 30, 2024

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position - Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
Hospital Support	\$ 386,322	\$ 0	\$ 0	\$ 0	\$ (386,322)
District Operations/Maintenance	12,011	0	0	0	(12,011)
Total Governmental Activities	\$ 398,333	\$ 0	\$ 0	\$ 0	(398,333)

General Revenues:	
Property Taxes	1,219,222
Personal Property Tax Replacement	78,618
Sales Tax	100,326
Interest Income	74,405
Disposal of Capital Assets	(1,850)
Total General Revenues	1,470,721
Change in Net Position	1,072,388
Net Position, Beginning - Restated	8,006,812
Net Position, Ending	\$ 9,079,200

The accompanying notes are an integral
part of the financial statements.

McCall Memorial Hospital District
Balance Sheet -
Governmental Funds
September 30, 2024

	<u>General Fund</u>
Assets	
Cash and Cash Equivalents	\$ 1,807,382
Property Taxes Receivable, Net	1,523,956
Intergovernmental Receivable, Net	27,312
Prepaid Items	<u>663,799</u>
Total Assets	<u>4,022,449</u>
 Deferred Outflows	 <u>0</u>
Total Assets and Deferred Outflows	<u><u>\$ 4,022,449</u></u>
 Liabilities	
Accounts Payable	<u>\$ 3,494</u>
 Deferred Inflows	
Unavailable Property Taxes	<u>1,515,092</u>
 Fund Balances	
Nonspendable	663,799
Restricted	<u>1,840,064</u>
Total Fund Balances	<u>2,503,863</u>
 Total Liabilities, Deferred Inflows, and Fund Balances	 <u><u>\$ 4,022,449</u></u>

The accompanying notes are an integral
part of the financial statements.

McCall Memorial Hospital District
Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position
September 30, 2024

Total Fund Balances - Governmental Funds	\$	2,503,863
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Amounts reported for governmental activities in the statement of net position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:

Land	\$	2,011,528	
Construction in Progress		610,919	
Buildings and Improvements, Net of \$8,799,528 Accumulated Depreciation		3,345,636	
Equipment and Furniture, Net of \$2,665,593 Accumulated Depreciation		<u>584,130</u>	
			6,552,213

Certain property taxes and intergovernmental receivables will be collected in the next year, but are not available soon enough to pay for current period expenditures and, therefore, are considered unavailable in the funds.

	<u>23,124</u>
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Total Net Position - Governmental Activities	\$	<u><u>9,079,200</u></u>
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The accompanying notes are an integral
part of the financial statements.

McCall Memorial Hospital District
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2024

	<u>General Fund</u>
Revenues	
Property Taxes	\$ 1,222,356
Personal Property Tax Replacement	78,618
Sales Tax	129,000
Interest Income	74,405
Total Revenues	<u>1,504,379</u>
Expenditures	
Current:	
Legal Notices	541
Bank Charges	34
Office Supplies and Telephone	745
Contract Fees	1,188,636
Legal Fees	31,476
Property Tax	2,640
Insurance	2,441
Total Expenditures	<u>1,226,513</u>
Net Change in Fund Balances	277,866
Fund Balances - Beginning	2,225,997
Fund Balances - Ending	<u><u>\$ 2,503,863</u></u>

The accompanying notes are an integral
part of the financial statements.

McCall Memorial Hospital District
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental
Funds to the Statement of Activities
For the Year Ended September 30, 2024

Total Net Change in Fund Balance - Governmental Funds	\$	277,866
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Amounts reported for governmental activities in the statement of activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. Disposals of capital assets are also reported in the statement of activities. In the current period these amounts are:

Capital Outlay	\$	1,180,386	
Disposal of Capital Assets		(1,850)	
Depreciation Expense		<u>(352,206)</u>	
Net			826,330

Because some revenues will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues in the governmental funds and are, instead, reported as deferred inflows. They are, however, recorded as revenues in the statement of activities.

(31,808)

Change in Net Position of Governmental Activities	\$	<u><u>1,072,388</u></u>
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The accompanying notes are an integral
part of the financial statements.

McCall Memorial Hospital District
Notes to Financial Statements
For the Year Ended September 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

McCall Memorial Hospital District (the District) is organized as a political subdivision of the State of Idaho and was established to furnish general hospital services, and together with such hospital services, nursing home services, or medical clinic services to the general public and all other such services as may be necessary for the care of the injured, maimed, sick, disabled, convalescent or long-term care patients. This is accomplished by levying property taxes and using such taxes for the acquisition, construction, improvement, and maintenance of public hospitals or medical clinics within the District.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities display information about the financial activities of the District, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses are expenses of the general government related to the administration and support of the District's programs, such as personnel and accounting (but not interest on long-term debt), and are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage the capital assets financed with long-term debt.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds. The District reports the following major governmental fund: General fund - This is the District's only fund. It accounts for all financial resources of the District.

Basis of Accounting

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District receives value without giving equal value in return, include property taxes, sales tax, and other state aid. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are intended to finance. Sales tax and other state aid is recognized in the fiscal year in which the amounts are measurable. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method,

McCall Memorial Hospital District
Notes to Financial Statements
For the Year Ended September 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days, except for principal and interest on general long-term debt, and claims and adjustments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under leases are reported as other financing sources.

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide statements and in the governmental fund balance sheet. The District uses the following fund balance categories in the governmental fund balance sheet:

- *Unassigned.* Balances available for any purpose.
- *Nonspendable.* Balances, for example, in permanent funds, prepaid expenditures, and inventories that are permanently precluded from conversion to cash. The District's balance in this category is entirely made up of prepaid expenditures.
- *Restricted.* Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.

The remaining fund balance classifications (committed and assigned) are not applicable or were not utilized. However, if there had been committed funds, these amounts would have been decided by the Board of Trustees, the District's highest level of decision making authority, through a formal action. The Board of Trustees would also have the authority to assign funds or authorize another official to do so.

Restricted amounts are to be spent on general operations of the District and the acquisition, construction, improvement, and maintenance of public hospitals or medical clinics within the District. A sinking fund levy may be assessed for the purpose of accumulating monies with which to add new buildings or necessary equipment. A sinking fund levy was not assessed for the current year.

When program expenses are incurred and there are both restricted and unrestricted resources available to finance the program, it is the District's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the order of use of committed, assigned, or unassigned fund balances. However, it is the District's intent that when an expenditure is incurred for the purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

Cash Equivalents

All cash and investments with an original maturity date of less than three months are considered to be cash and cash equivalents.

Property Tax Calendar

The District's property taxes are levied on or before the third Monday in September and billed by Valley County to taxpayers in November. The taxes are due in two installments. One half of the property taxes are due on December 20. The remainder is due the following June 20. Real property taxes not paid

McCall Memorial Hospital District
Notes to Financial Statements
For the Year Ended September 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

constitute a lien on the property when entered on the real property assessment role as delinquent on the first day of January of the succeeding year.

Accounts Payable

Accounts payable represent debts that will be paid in the next billing cycle. Accounts payable are generally not over 30 days past due.

Capital Assets

Capital assets reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets would be reported at estimated fair value at the time received. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets are reported in the government-wide statements as shown below:

	Capitalization Policy	Depreciation Method	Estimated Useful Life
Land and Construction in Progress	\$5,000	N/A	N/A
Buildings and Improvements	\$5,000	Straight-Line	15 - 40 Years
Equipment and Furniture	\$5,000	Straight-Line	5 - 15 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. PROPERTY TAXES

The District receives tax revenue from Valley County. The County is responsible for property valuation and collection of tax levies. The taxes that have not been remitted to the District by the County as of September 30, 2024, are considered a receivable by the District. Taxes not collected within 60 days after September 30, 2024, are not considered available for use by the District and are recorded as deferred inflows in the fund financial statements. The levy for the current year is intended to finance operations in the next year, so the current levy is also a deferred inflow in the government-wide statements.

3. CASH AND INVESTMENTS

Deposits

As of September 30, 2024, the carrying amount of the District's deposits was \$1,807,382 and the respective bank balances totaled the same.

McCall Memorial Hospital District
Notes to Financial Statements
For the Year Ended September 30, 2024

3. CASH AND INVESTMENTS (continue)

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. As of September 30, 2024, all of the District's deposits were covered by the federal depository insurance or by collateral held by the District's agent or pledging financial institution's trust department or agent in the name of the District, and thus were not exposed to custodial credit risk. \$1,557,382 was collateralized with securities held by Idaho First Bank. The remaining \$250,000 was covered through the FDIC. The District does not have a formal policy limiting its exposure to custodial credit risk for deposits.

Investments

As of September 30, 2024, the District held no investments. However, the District follows Idaho Statute that outlines qualifying investment options as follows:

Idaho Code 39-1346B authorizes the District to invest idle funds in investments that carry an A rating or better by a commonly known rating service and that are authorized by the legislature for the state treasurer pursuant to sections 67-1210 and 67-1210A, Idaho Code, which include obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The District does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

The District does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

At year-end, the cash and investments were reported in the basic financial statements in the following categories:

	Governmental Activities
Cash and cash equivalents	<u>\$ 1,807,382</u>

4. AGREEMENT WITH ST. LUKE'S

In February 2016, the District entered into a Healthcare Services Agreement and Lease-Option Agreement with St. Luke's Regional Medical Center, Ltd. (SLRMC). Part of the consideration provided for in the Lease-Option Agreement is SLRMC will provide healthcare services to the residents of and visitors to Valley County. The District will review and may approve funding requests from SLRMC in order for SLRMC to provide those services, including (but not limited to) acquisition, construction, improvement, and maintenance of property. However, the District will retain ownership of capital assets until such time as the option to purchase District property has been exercised by SLRMC. The Healthcare Services Agreement shall remain in effect until terminated either by agreement of the parties or due to certain defaults. Funding requests for the current year totaled \$1,300,000.

McCall Memorial Hospital District
Notes to Financial Statements
For the Year Ended September 30, 2024

4. AGREEMENT WITH ST. LUKE'S (continued)

The Lease-Option Agreement is for the lease of District property to SLRMC for an initial term of 25 years commencing on February 5, 2016. SLRMC will have the option to extend the lease for additional ten-year terms. If the Healthcare Services Agreement is terminated, it will cause this lease to terminate as well. Rent consists of all costs, fees, and assessments reasonably required to care for, manage, and protect the leased property. A Statement of Rents is to be provided to the District by November 1 of each year that itemizes the cost incurred by SLRMC in the prior fiscal year. The Statement of Rents for 2024 reported rent of \$2,200,282. Because no actual exchange of funds for the rent is taking place and this would cause the District's actual expenditures to exceed appropriations, the rent revenue and corresponding expenditure are not being recorded in the District's financial statements.

The option portion of the Lease-Option agreement gives SLRMC the right to acquire the District's capital assets, excluding land. The purchase price is set at \$15,000,000; plus the cost of equipment, furniture, fixtures, or improvements purchased by the District and leased to SLRMC after February 5, 2016 but prior to the exercise of the option by SLRMC; less acquisition credits (the total amount the option property has depreciated, amounts reflected as rent in the Statement of Rents, capital improvements costs incurred by SLRMC, and set-asides by SLRMC for capital improvements). The option may be exercised by SLRMC in a written notice and provided the acquisition credits equal or exceed the value of the option property and is not in violation of Idaho law.

5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024, was as follows:

		Reclass- ifications/			
Governmental Activities:	09/30/2023	PPA	Additions	Disposals	09/30/2024
Capital Assets Not Being Depreciated:					
Land	\$ 2,220,489	\$ (208,961)	\$ 0	\$ 0	\$ 2,011,528
Construction in Progress	25,003	0	585,916	0	610,919
Total Non Depreciable Assets	<u>2,245,492</u>	<u>(208,961)</u>	<u>585,916</u>	<u>0</u>	<u>2,622,447</u>
Capital Assets Being Depreciated:					
Buildings and Improvements	13,261,386	(1,710,692)	594,470	0	12,145,164
Equipment and Furniture	8,553,306	(5,054,434)	0	(249,149)	3,249,723
Total Depreciable Assets	<u>21,814,692</u>	<u>(6,765,126)</u>	<u>594,470</u>	<u>(249,149)</u>	<u>15,394,887</u>
Less: Accumulated Depreciation					
Buildings and Improvements	9,959,081	(1,380,523)	220,970	0	8,799,528
Equipment and Furniture	7,768,634	(4,986,978)	131,236	(247,299)	2,665,593
Total Accumulated Depreciation	<u>17,727,715</u>	<u>(6,367,501)</u>	<u>352,206</u>	<u>(247,299)</u>	<u>11,465,121</u>
Net Depreciable Assets	<u>4,086,977</u>	<u>(397,625)</u>	<u>242,264</u>	<u>(1,850)</u>	<u>3,929,766</u>
Capital Assets - Net	<u>\$ 6,332,469</u>	<u>\$ (606,586)</u>	<u>\$ 828,180</u>	<u>\$ (1,850)</u>	<u>\$ 6,552,213</u>

Depreciation expenses was charged to the functions of the District as follows:

Governmental Activities:	
Hospital Support	<u>\$ 352,206</u>

McCall Memorial Hospital District
Notes to Financial Statements
For the Year Ended September 30, 2024

6. CORRECTION OF ERRORS

During the current year, errors in the calculation of prior depreciation and the existence of assets were discovered. Capital assets in the year ending September 30, 2023, were overstated by \$606,586. This error had no effect on fund balance. The adjustments to and restatements of beginning net position is as follows:

	9/30/2023 As Previously Reported	Error Correction	9/30/2023 As Restated
Government-Wide:			
Governmental Activities	<u>\$ 8,613,398</u>	<u>\$ (606,586)</u>	<u>\$ 8,006,812</u>

7. RISK MANAGEMENT

The District is exposed to a number of risks of loss including, but not limited to professional liabilities, i.e. errors and omissions. Insurance has been purchased to transfer some of the risk of loss.

REQUIRED SUPPLEMENTARY INFORMATION

McCall Memorial Hospital District
 Budgetary Comparison Schedule (GAAP Basis)
 General Fund
 For the Year Ended September 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 1,306,000	\$ 1,306,000	\$ 1,222,356	\$ (83,644)
Personal Property Tax Replacement	30,000	30,000	78,618	48,618
Sales Tax	78,000	78,000	129,000	51,000
Interest Income	1,440	1,440	74,405	72,965
Total Revenues	<u>1,415,440</u>	<u>1,415,440</u>	<u>1,504,379</u>	<u>88,939</u>
Expenditures				
Current:				
Legal Notices	420	420	541	(121)
Bank Charges	0	0	34	(34)
Office Supplies and Telephone	225	225	745	(520)
Contract Fees	1,307,275	1,307,275	1,188,636	118,639
Legal Fees	12,000	12,000	31,476	(19,476)
Property Tax	2,000	2,000	2,640	(640)
Insurance	2,200	2,200	2,441	(241)
Total Expenditures	<u>1,324,120</u>	<u>1,324,120</u>	<u>1,226,513</u>	<u>97,607</u>
Net Change in Fund Balances	91,320	91,320	277,866	186,546
Fund Balances - Beginning	0	0	2,225,997	2,225,997
Fund Balances - Ending	<u>\$ 91,320</u>	<u>\$ 91,320</u>	<u>\$ 2,503,863</u>	<u>\$ 2,412,543</u>

McCall Memorial Hospital District
Notes to Required Supplementary Information
For the Year Ended September 30, 2024

1. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to September 1, the Board of Trustees prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at McCall Memorial Hospital to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The District is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The District, however, must follow the same budgetary procedures as they followed when the original budget was approved.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund.

INTERNAL CONTROL AND COMPLIANCE REPORT

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

To the Board of Trustees
McCall Memorial Hospital District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of McCall Memorial Hospital District (the District), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 7, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

2024-001: Capital Asset Accuracy, Classification, and Existence

A building was previously identified as land (which meant it had not been depreciated) and several assets were identified as disposed in the current year but were actually disposed in a prior year. Properly designed and implemented internal controls ensure capital assets listed actually exist, are properly classified, and the depreciation is properly accumulating. Controls over the existence and proper classification of capital assets and the accuracy of depreciation are not properly designed to prevent, detect, or correct material misstatements in a timely manner. As a result, a prior period adjustment to the government-wide financial statements of \$606,586 was required to correct errors in prior depreciation calculations and to remove assets that were found to no longer exist. We recommend that a physical inventory of the assets takes place. This would be in addition to ensuring that a review of the depreciation schedule occurs at least annually before the audit is to begin to verify proper calculations, to identify assets that should be disposed, and to verify asset additions are complete, properly classified, and

accurate. We also recommend that either a board member or members are assigned these duties or that the board assigns these duties to an outside party and the board provides oversight that these controls have been implemented. The District will take these recommendations into consideration and may adopt these recommendations or explore and adopt alternative controls that accomplish the same goal. This plan will be implemented for fiscal year 2025.

Report on Compliance and Other Matters

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

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described previously. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Bailey & Co.

Nampa, Idaho
February 7, 2025

Team Based Care

Increasing access to Patient Care – Valley County



What is Team-Based Care

A collaborative approach between the physician and advanced practice provider that fosters APP top of license practice, increases patient panel size, and improves patient access to care, patient outcomes, and patient satisfaction.

- APP will partner with supervising physician to co-manage medically complex patients
- Augments physician support to better manage their panels
- The APP is a member of the patient's care team and will often treat the most medically acute patients who need to be seen quickly.
- Provide expanded patient access (acute care, chronic care, wellness/preventive care, and new patient), including same day or next day appointments.
- Assist with In-Basket support for providers on regular/recurring basis. May also include supporting part-time providers or providers with administrative roles.
- Assist with population health activities, including registry management and pro-active outreach for complex or non-compliant patients.
- Manage physician panels while physician(s) is out of office, including same day and acute access, chronic disease management, and In Basket management (example: when a hybrid physician is working hospitalist shifts or on vacation.)



Access Before Implementing Team Based Care

Name	FTE	Current Panel (including future appt.)	Target Panel	Available Access	OPEN/CLOSED
Provider 1	0.69	1138	1035	-103	CLOSED
Provider 2	0.55	1436	825	-611	CLOSED
Provider 3	0.79	1340	1185	-155	CLOSED
Provider 4	0.54	1116	810	-306	CLOSED
Provider 5	0.72	960	1080	120	CLOSED
Provider 6	0.71	1122	1065	-57	CLOSED
Provider 7	0.46	929	690	-239	CLOSED
Provider 8	0.72	966	1080	114	OPEN
Provider 9	0.66	832	726	-106	CLOSED
Provider 10	0.71	137	1065	928	OPEN

** Based on a 1500 patient panel for full time primary care physician & 1100 patient panel for full time Internal Medicine Physician

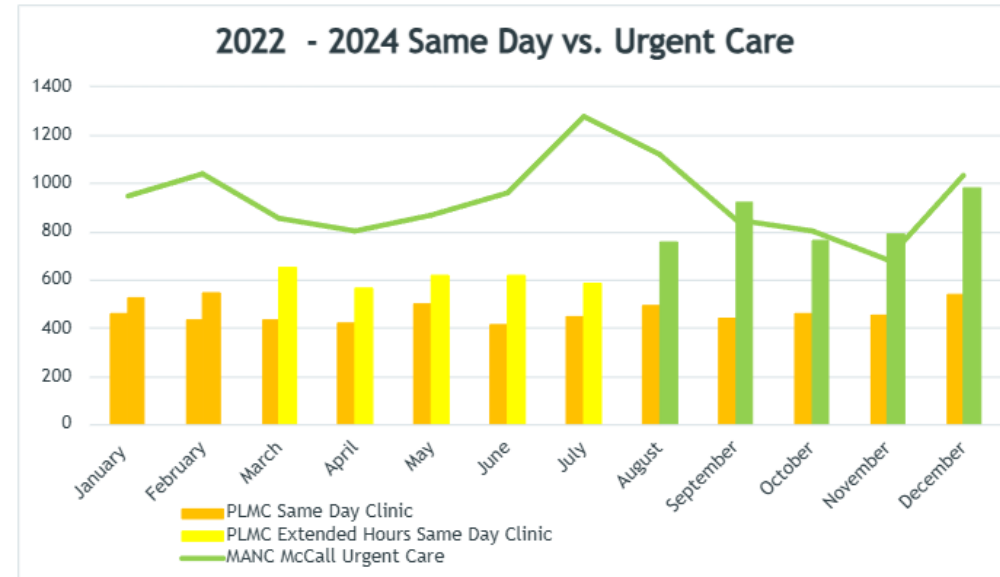
Access After Implementing Team Based Care

Name	FTE	Current Panel (including future appt.)	Target Panel w/ APP	Available Access	OPEN/CLOSED
Provider 1	0.69	1138	1535	397	OPEN
Provider 2	0.55	1436	1325	-111	CLOSED
Provider 3	0.79	1340	1435	95	OPEN
Provider 4	0.54	1116	1060	-56	CLOSED
Provider 5	0.72	960	1330	370	OPEN
Provider 6	0.71	1122	1315	193	OPEN
Provider 7	0.46	929	940	11	OPEN
Provider 8	0.72	966	1330	364	OPEN
Provider 9	0.66	832	926	94	OPEN
Provider 10	0.71	137	1315	1178	OPEN
				2535	

** Based on a 1500 patient panel for full time primary care physician & 1100 patient panel for full time Internal Medicine Physician

McCall Urgent Care

	2022	2023	2024
January	461	530	946
February	433	547	1039
March	433	651	855
April	423	568	803
May	501	620	870
June	412	616	964
July	448	585	1280
August	493	756	1118
September	439	921	848
October	458	765	802
November	452	791	686
December	537	982	1036
Total Pts. Seen	5490	8332	13271



PLMC Same Day Clinic (Monday thru Saturday 8:00am-5:00pm)

PLMC Extended Hours Same Day Clinic (Monday thru Friday 8:00am-8:00pm & Saturday 9am-3pm)

MANC McCall Urgent Care (Monday thru Sunday 8:00am - 8:00pm)



**McCALL MEMORIAL HOSPITAL DISTRICT
BOARD OF TRUSTEES MONTHLY MEETING MINUTES
TUESDAY JANUARY 21, 2025; 7:30 – 8:37 a.m.
FOREST STREET CENTER CONFERENCE ROOM & MICROSOFT TEAMS VIRTUAL MEETING**

ATTENDANCE: Andy Laidlaw, Chair, Marge Krahn, Treasurer, Steve Clements, Angela Staup, and Aana Vannoy, Trustees

GUESTS: Mike Birkinbine, SLM Supply Chain, Laura Crawford SLM PR Mgr, Kim Doman, SLHS Finance, Amber Green, SLM COO/CNO, Michelle Harris, Periop. Svcs. Mgr., Jordan Heller, SLHS Legal, Ginger McCabe, SLHS VP Ops., Dennis Mesaros, VP Pop. Health, Greg Sims, SLHS Finance

ABSENT: Travis Leonard, Secretary and Mike Vineyard, Trustee

A quorum was present and Andy Laidlaw, Chair, convened the meeting at 7:30 a.m. The in-person attendance included: Andy Laidlaw, Chair, Marge Krahn, Treasurer, and Angela Staup, Aana Vannoy, and Steve Clements, Trustees. In-person guests included Laura Crawford SLM PR Mgr, Amber Green, SLM COO/CNO, Michelle Harris, Periop. Svcs. Mgr., and Ginger McCabe, SLHS VP Ops.,. All other participants attended remotely.

SAFETY TOGETHER MISSION MOMENT – Michelle Harris, Perioperative Services Manager, thanked the board for their support and noted the many improvements the new surgical services department including improved patient privacy and experience. Surgical Services has provided service to 700 more patients this year compared to last year in the old space.

APPROVAL OF MINUTES - Andy Laidlaw, Chair, referred to the previous meeting minutes.

ACTION: STEVE CLEMENTS MOVED, SECONDED BY ANGELA STAUP, TO APPROVE THE DECEMBER 17 BOARD MEETING MINUTES. THERE WAS NO DISCUSSION AND IT WAS UNANIMOUSLY APPROVED.

MONTHLY BUDGET REVIEW – Marge Krahn, Treasurer, provided an update on the audit and monthly financials. The auditors will present a final report at the February Board meeting.

FY25 Q1 BOARD METRICS REPORT OUT – No report.

FY26 FUNDING REQUEST OPTIONS – Amber Green, SLM COO/CNO, asked if there were additional funding request options from the board, in addition to the Workforce Housing Project. Discussion was held and preparation will begin on developing a preliminary budget.

HOUSING WORKGROUP – Andy Laidlaw, Chair, noted that the entitlement process is progressing well. The plans were approved at the City of McCall Planning and Zoning Committee and now moves on to the City Council for final review and approval. Also discussed was a marketing proposal to build a MMHD website

ACTION: AANA VANNOY MOVED, AND IT WAS SECONDED BY STEVE CLEMENTS, THAT THE MARKETING PROPOSAL CONTRACT BE APPROVED UP TO \$2,500.00. NO FURTHER DISCUSSION WAS HELD AND IT WAS UNANIMOUSLY APPROVED.

AMBULANCE SHELTER UPDATE - Ginger McCabe, SLHS VP Ops., informed the board that activities are on track. The Ambulance Shelter First Amended Agreement was discussed.

ACTION: ANGELA STAUP MOVED, AND ANNA VANNOY SECONDED, TO APPROVE THE “FIRST AMENDED AND RESTATED AMBULANCE SHELTER AND ON-CALL STAFF LIVING QUARTERS” AGREEMENT. NO FURTHER DISCUSSION WAS HELD AND IT WAS UNANIMOUSLY APPROVED.

Amber Green, SLM COO/CNO, and Ginger McCabe, SLHS VP Ops., gave an update on Area B, the east side of the old hospital. Three possible bidders have done a site walk and bids will soon be submitted. Interior work has begun, and an updated parking layout is needed and will require City of McCall approval.

FINANCIAL UPDATE – Kim Doman, SLHS Finance, provided a monthly financial update and noted that expenses are being managed very well.

STATEMENT OF RENTS PRESENTATION – Greg Sims, SLHS Finance, reviewed the Statement of Rents, that were included in the meeting packet.

ACTION: ANNA VANNOY MOVED, AND STEVE CLEMENTS SECONDED, THAT THE ASSET DISPOSAL LISTS BE APPROVED AS PRESENTED. NO FURTHER DISCUSSION WAS HELD AND IT WAS UNANIMOUSLY APPROVED.

POPULATION HEALTH REPORT – Dennis Mesaros, SLHS VP Population Health, noted that St. Luke’s Health System has filed a complaint with the U.S. District Court in an effort to resolve the conflict between the Defense of Life Act, Idaho’s state abortion law, and the Emergency Medical Treatment and Labor Act, also known as EMTALA.

ST. LUKE’S McCALL REPORTS / OPERATIONS REPORT – Amber Green provided an operational update regarding staffing, recruiting, new services, construction.

SLM COMMUNITY BOARD & SLM QUALITY COMMITTEE – Aana Vannoy relayed that the Community Board has reviewed and received approval for FY2025 St. Luke’s Community Health Improvement Fund grants. The Quality Committee distributed score cards for 2025.

FOUNDATION BOARD & PUBLIC COMMENT – No reports.

NEW BUSINESS:

HEWITT PROPERTY LINE ADJUSTMENT DISCUSSION – Amber Green, SLM COO/CNO, explained a situation regarding removal of trees in the area where the ambulance garage will be built. Efforts are being put forth for resolution.

IDAHO POWER JUDGEMENT DISCUSSION – Marge Krahn, Treasurer, explained that the Valley County Clerk’s office provided notification that district boards owe a portion of a judgement that was entered in favor of Idaho Power. There are three possible methods of payment and Marge will research and present a recommendation at the February MMHD Board meeting.

Hearing no other comments or updates, the board adjourned at 8:37 a.m.

Respectfully submitted, _____
Travis Leonard, MMHD Board Secretary

:ah/mk

9:29 AM

02/04/25

McCall Memorial Hospital District Balance Sheet Detail

Accrual Basis

As of January 31, 2025

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
ASSETS										5,272,708.37
Current Assets										5,272,708.37
Checking/Savings										1,913,492.00
IDF- Cash Sweep										1,645,829.99
Transfer	01/31/2025				Funds Transfer	X	IDF- Checking...	7,662.01		1,653,492.00
Deposit	01/31/2025				Interest	X	Interest Income	3,523.09		1,657,015.09
Total IDF- Cash Sweep								11,185.10	0.00	1,657,015.09
IDF- Checking-3112										16,941.99
Check	01/03/2025	ACH		Verizon	Memo:DBT C...	X	Office Supplies		35.93	16,906.06
Bill Pmt -Check	01/06/2025	552		Lamm and Compan...	Memo:CHEC...	X	Accounts Paya...		250.00	16,656.06
Bill Pmt -Check	01/16/2025	553		Millemann, Pembert...	Memo:CHEC...	X	Accounts Paya...		5,263.50	11,392.56
Deposit	01/28/2025				Deposit Paye...	X	-SPLIT-	946,852.23		958,244.79
Transfer	01/31/2025				Funds Transf...	X	IDF- Cash Sw...		7,662.01	950,582.78
Transfer	01/31/2025				Funds Transfer	X	IDF- Money M...	720.02		951,302.80
Deposit	01/31/2025			Idaho First Bank	INTEREST D...	X	Interest Income	16.94		951,319.74
Total IDF- Checking-3112								947,589.19	13,211.44	951,319.74
IDF- Money Market-4931										250,720.02
Deposit	01/15/2025			Idaho First Bank	INTEREST D...	X	Interest Income	762.04		251,482.06
Transfer	01/31/2025				Funds Transf...	X	IDF- Checking...		720.02	250,762.04
Total IDF- Money Market-4931								762.04	720.02	250,762.04
US BANK- 1033										0.00
Total US BANK- 1033										0.00
Total Checking/Savings								959,536.33	13,931.46	2,859,096.87
Accounts Receivable										1,447,310.49
Accounts Receivable										1,447,310.49
Payment	01/28/2025	9191		Valley County Warr...			Undeposited F...	19,623.65		1,427,686.84
Payment	01/28/2025			Valley County Warr...			Undeposited F...	2,000.00		1,425,686.84
Payment	01/28/2025			Valley County Warr...			Undeposited F...	22.87		1,425,663.97
Payment	01/28/2025			Valley County Warr...			Undeposited F...	867.71		1,424,796.26
Payment	01/28/2025			Valley County Warr...			Undeposited F...	7,916.61		1,416,879.65
Payment	01/28/2025			Valley County Warr...			Undeposited F...	912,348.77		504,530.88
Total Accounts Receivable								0.00	942,779.61	504,530.88
Total Accounts Receivable								0.00	942,779.61	504,530.88
Other Current Assets										1,911,905.88
Account for Credit Transfer										0.00
Total Account for Credit Transfer										0.00
Prepaid Items										544,185.00
Total Prepaid Items										544,185.00
Sales Tax Receivable										28,674.03
Total Sales Tax Receivable										28,674.03
Delinquent Taxes Receivable										0.00
Total Delinquent Taxes Receivable										0.00
Taxes Receivable, Net										1,339,046.85
Total Taxes Receivable, Net										1,339,046.85
Undeposited Funds										0.00
Payment	01/28/2025	9191		Valley County Warr...		X	Accounts Rec...	19,623.65		19,623.65
Payment	01/28/2025			Valley County Warr...		X	Accounts Rec...	2,000.00		21,623.65
Payment	01/28/2025			Valley County Warr...		X	Accounts Rec...	22.87		21,646.52
Payment	01/28/2025			Valley County Warr...		X	Accounts Rec...	867.71		22,514.23
Payment	01/28/2025			Valley County Warr...		X	Accounts Rec...	7,916.61		30,430.84
Payment	01/28/2025			Valley County Warr...		X	Accounts Rec...	912,348.77		942,779.61
Deposit	01/28/2025	9191		-MULTIPLE-	Deposit Paye...	X	IDF- Checking...		942,779.61	0.00
Total Undeposited Funds								942,779.61	942,779.61	0.00
Total Other Current Assets								942,779.61	942,779.61	1,911,905.88
Total Current Assets								1,902,315.94	1,899,490.68	5,275,533.63
Fixed Assets										0.00
Land										0.00
Total Land										0.00
Building Improvements										0.00
Total Building Improvements										0.00
Advance for Tenant Improvements										0.00
Total Advance for Tenant Improvements										0.00
Accumulated Depreciation										0.00
Total Accumulated Depreciation										0.00
Furniture and Equipment										0.00
Total Furniture and Equipment										0.00

9:29 AM

02/04/25

Accrual Basis

McCall Memorial Hospital District Balance Sheet Detail

As of January 31, 2025

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
Medical Equipment										0.00
Total Medical Equipment										0.00
Total Fixed Assets										0.00
Other Assets										0.00
Cascade Property Loan										0.00
Total Cascade Property Loan										0.00
Security Deposits Asset										0.00
Total Security Deposits Asset										0.00
Total Other Assets										0.00
TOTAL ASSETS								1,902,315.94	1,899,490.68	5,275,533.63
LIABILITIES & EQUITY										5,272,708.37
Liabilities										1,371,336.48
Current Liabilities										1,371,336.48
Accounts Payable										250.00
Accounts Payable										250.00
Bill Pmt -Check	01/06/2025	552		Lamm and Compan...	Memo:CHEC...		IDF- Checking...	250.00		0.00
Bill	01/16/2025	712344		Millemann, Pembert...			Legal Fees		5,263.50	5,263.50
Bill Pmt -Check	01/16/2025	553		Millemann, Pembert...	Memo:CHEC...		IDF- Checking...	5,263.50		0.00
Bill	01/31/2025	57859		Lamm and Compan...			Accounting		250.00	250.00
Total Accounts Payable								5,513.50	5,513.50	250.00
Total Accounts Payable								5,513.50	5,513.50	250.00
Credit Cards										0.00
Total Credit Cards										0.00
Other Current Liabilities										1,371,086.48
A/P (Audit)										7,095.19
Total A/P (Audit)										7,095.19
Deferred Taxes										28,674.03
Total Deferred Taxes										28,674.03
Owed to St Lukes Bank Error										0.00
Total Owed to St Lukes Bank Error										0.00
Payroll Liabilities										0.00
Total Payroll Liabilities										0.00
Unavailable Property Taxes										1,335,317.26
Total Unavailable Property Taxes										1,335,317.26
Total Other Current Liabilities										1,371,086.48
Total Current Liabilities								5,513.50	5,513.50	1,371,336.48
Long Term Liabilities										0.00
Total Long Term Liabilities										0.00
Total Liabilities								5,513.50	5,513.50	1,371,336.48
Equity										3,901,371.89
Sinking Fund										1,498,172.00
Total Sinking Fund										1,498,172.00
Opening Balance Equity										0.00
Total Opening Balance Equity										0.00
Fund Balances										838,505.49
Total Fund Balances										838,505.49
Net Income										1,564,694.40
Total Net Income								5,549.43	8,374.69	1,567,519.66
Total Equity								5,549.43	8,374.69	3,904,197.15
TOTAL LIABILITIES & EQUITY								11,062.93	13,888.19	5,275,533.63

McCall Memorial Hospital District

Balance Sheet

As of January 31, 2025

	Jan 31, 25	Dec 31, 24
ASSETS		
Current Assets		
Checking/Savings		
IDF- Cash Sweep	1,657,015.09	1,645,829.99
IDF- Checking-3112	951,319.74	16,941.99
IDF- Money Market-4931	250,762.04	250,720.02
Total Checking/Savings	2,859,096.87	1,913,492.00
Accounts Receivable		
Accounts Receivable	504,530.88	1,447,310.49
Total Accounts Receivable	504,530.88	1,447,310.49
Other Current Assets		
Prepaid Items	544,185.00	544,185.00
Sales Tax Receivable	28,674.03	28,674.03
Taxes Receivable, Net	1,339,046.85	1,339,046.85
Total Other Current Assets	1,911,905.88	1,911,905.88
Total Current Assets	5,275,533.63	5,272,708.37
TOTAL ASSETS	5,275,533.63	5,272,708.37
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	250.00	250.00
Total Accounts Payable	250.00	250.00
Other Current Liabilities		
A/P (Audit)	7,095.19	7,095.19
Deferred Taxes	28,674.03	28,674.03
Unavailable Property Taxes	1,335,317.26	1,335,317.26
Total Other Current Liabilities	1,371,086.48	1,371,086.48
Total Current Liabilities	1,371,336.48	1,371,336.48
Total Liabilities	1,371,336.48	1,371,336.48
Equity		
Sinking Fund	1,498,172.00	1,498,172.00
Fund Balances	838,505.49	838,505.49
Net Income	1,567,519.66	1,564,694.40
Total Equity	3,904,197.15	3,901,371.89
TOTAL LIABILITIES & EQUITY	5,275,533.63	5,272,708.37

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02/04/25

Accrual Basis

McCall Memorial Hospital District
Profit & Loss Budget vs. Actual
 October 2024 through January 2025

	Oct '24 - Jan 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Forgone Income	57,113.00	57,113.00	0.00	100.0%
Property Tax Income				
M & O Fund	100,000.00	100,000.00	0.00	100.0%
Sinking Fund	1,321,397.00	1,321,397.00	0.00	100.0%
Interest and Penalties	9,917.71	6,000.00	3,917.71	165.3%
Total Property Tax Income	1,431,314.71	1,427,397.00	3,917.71	100.3%
Sales Tax	86,345.99	0.00	86,345.99	100.0%
Personal Property Tax Replace	5,196.40	0.00	5,196.40	100.0%
Interest Income	17,536.95	1,440.00	16,096.95	1,217.8%
Total Income	1,597,507.05	1,485,950.00	111,557.05	107.5%
Expense				
Remitted to SLHS	0.00	0.00	0.00	0.0%
Legal Notices	63.18	420.00	-356.82	15.0%
Bank Service Charges	25.00			
Office Supplies	153.97	225.00	-71.03	68.4%
Contract Service Fees				
Accounting	1,250.00	8,250.00	-7,000.00	15.2%
Total Contract Service Fees	1,250.00	8,250.00	-7,000.00	15.2%
General Liability Insurance	0.00	2,341.00	-2,341.00	0.0%
Capital Expenditure				
Workforce Housing Project	0.00	1,600,000.00	-1,600,000.00	0.0%
Ambulance Shelter & Living Qtrs	0.00	42,835.00	-42,835.00	0.0%
Total Capital Expenditure	0.00	1,642,835.00	-1,642,835.00	0.0%
Legal Fees	25,855.24	30,000.00	-4,144.76	86.2%
Postage and Delivery	0.00	200.00	-200.00	0.0%
Property Tax	2,640.00	6,433.00	-3,793.00	41.0%
Total Expense	29,987.39	1,690,704.00	-1,660,716.61	1.8%
Net Ordinary Income	1,567,519.66	-204,754.00	1,772,273.66	-765.6%
Other Income/Expense				
Other Income				
Fund Balance Carryover	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	1,567,519.66	-204,754.00	1,772,273.66	-765.6%

Explaining Idaho Power and Avista's Uniformity Case

Taxpayers in Idaho have the opportunity each year to appeal their property tax assessments. Most property is assessed and appealed at the county level. For a limited number of large “operating property” companies, the assessment and appeal take place at the state level. Two operating property companies, Idaho Power and Avista, initiated lawsuits against the Idaho State Tax Commission regarding their property tax assessments for tax years 2020, 2021, and 2022. The intent of this document is to provide a history of the litigation and describe the outcome that it imposes on local taxing districts in Idaho.

History of the Case

The operating property the Tax Commission assesses includes all railroads and the property of Idaho Power and Avista, the plaintiffs in this case. After the Tax Commission assesses the property, operating property owners have the option of challenging the assessment before the State Board of Equalization and in District Court. Normally, these challenges concern the method the Tax Commission uses to appraise the property. That was not so in the Idaho Power and Avista case.

In 2020, Idaho Power and Avista brought a novel challenge to their property tax assessment. This challenge was based on two separate laws: the Uniformity Clause in the Idaho Constitution and the federal Railroad Revitalization and Regulatory Reform Act of 1976, commonly called the “4-R Act.”

The Uniformity Clause requires all operating property to be taxed uniformly. This means that if the property of one operating property is taxed at market value, then all operating property is taxed at market value. If one operating property is taxed at less than market value, then all operating property must be taxed at that same level.

In 1976, Congress passed the 4-R Act as a way to protect the railroad industry from states that gave more favorable property tax treatment to commercial property at the expense of railroad property. Under the 4-R Act, if commercial property is assessed at less than 95% of its market value, then states must either increase the value of commercial property or lower the value of railroad property to match commercial property. This way, railroads wouldn't be discriminated against.

For years the Tax Commission complied with the 4-R Act by lowering the assessment of railroad property to match the assessment of commercial property. For example, if a statistical study showed that commercial property was assessed at 85% of market value for a given year, then the Tax Commission would lower the assessment of railroad property from 100% of market value to 85% of market value. This fulfilled the aim of the 4-R Act: that commercial property wasn't treated more favorably than railroad property.

In their lawsuits, Idaho Power and Avista argued they are entitled to the same special treatment that railroads receive from the 4-R Act. Under the Uniformity Clause, they contended, if a railroad had its



assessment lowered to 85% of market value, they should also have their assessment lowered to 85% of market value.

The Tax Commission presented the District Court with the argument it had followed all along: that the 4-R Act required one thing, and the Uniformity Clause required another. Because of this conflict, the federal 4-R Act applied narrowly to only railroads and left the rest of the State's property tax system alone. The District Court agreed with the Tax Commission's reasoning. The Court held that the 4-R Act only applies to railroads and that the Uniformity Clause didn't extend 4-R Act protections to Idaho Power and Avista.

Idaho Power and Avista appealed the District Court's ruling to the Idaho Supreme Court. After hearing the parties' arguments, the Supreme Court reversed the District Court and sided with Idaho Power and Avista. The end result of the Supreme Court ruling is that when railroad property tax assessments are lowered under the 4-R Act, all operating property must be lowered as well. Since the Supreme Court's ruling in 2023, the Tax Commission has been complying with this new legal standard.

Going Forward

The lawsuits brought by Idaho Power and Avista were for tax years 2020, 2021, and 2022. In each of those years, Idaho Power and Avista paid property taxes to counties and other taxing districts based on the Tax Commission's original assessments. Now that the Courts have ordered the Tax Commission to apply a uniformity adjustment to operating property, it's necessary to correct Idaho Power and Avista's overpayment of property taxes.

The law gives counties two options to make this correction. First, counties may issue a cash refund in the amount of the overpayment of taxes to Idaho Power and Avista. Or second, counties may give Idaho Power and Avista a tax credit on their next property tax bill. Counties may use a combination of these two options.

Once counties have refunded or credited the overpayment of taxes, they must charge each taxing district in the county for a proportionate share of the refund or credit. In turn, taxing districts have the option of issuing an additional property tax levy within two years to make up for their share of the refund or credit.

For more information about the impact to taxing districts and property tax bills, please contact your county treasurer. If you have questions about the uniformity case and operating property valuation, please call Jerott Rudd with the Tax Commission at (208) 334-7723.

Tax Calculation		Year	MCCALL MEMORIAL HOSPITAL
		2,020	\$ 900.04
		2,021	\$ 929.07
		2,022	\$ 756.34
			\$ 2,585.45
Interest Allocation			
\$	8,863.67	2,020	\$ 263.78
\$	7,705.62	2,021	\$ 224.35
\$	4,292.05	2,022	\$ 131.57
			\$ 619.70
Total Tax +			\$ 3,205.15

Finance Report

McCall Memorial Hospital District Board Meeting

February 18, 2025

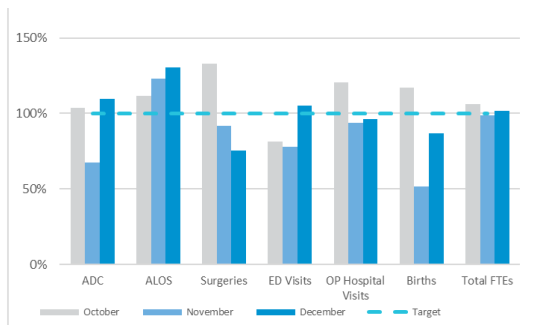


St. Luke's McCall Financial Performance Highlights — December 2024

KEY MESSAGE:

December represents the third month of the first quarter of the fiscal year. Entering FY25 assumptions built into the target include continued decreases in traveler usage, inflationary adjustments, as well as impacts to 340B.

Our clinical quality, throughput, and access to care all impact our financial performance. In the short term we will continue to monitor our financial performance closely in order to inform an operational response and continuous improvement. McCall is currently forecasted to miss target for the year.



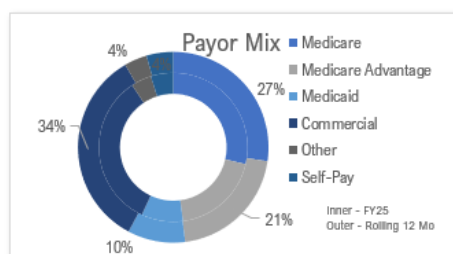
Operating Indicators: Variances to target were in line with typical seasonal activity but were also affected by unique operational challenges and special community needs. Relative to December:

- Average Daily Census was 5.56, above target for the month.
- Surgical cases of 59, under target. Endo completed 84 procedures for the month.
- ED visits at 16 per day, above target for the month.
- OP Hospital Visits under target for the month.
- Births were 10 for the month, under target.
- Total FTE's at target as the team continually monitors staffing levels.

Capital Purchases: FY25 SLHS funded capital purchases have been prioritized to maintain safety standards, meet regulations, and respond to operational and plant needs.

- Imaging Mobile C Arm
- Women's Infant Hearing Screener with Cart
- Lab ABL90 Flex Plus Analyzer

Capital	FY25
Routine	227,464
Expansion Project	3,768,000
Taxing District	1,300,000
Total Capital	\$ 5,295,464



Payor Mix: December has seen an overall decrease in Governmental and Commercial Payers shifting toward Other/Self Pay compared to the 12 month average.

- Government payors account for 56.9%, a decrease compared to Rolling 12 Month
- Commercial payors at 33.7% of payor mix down compared to the Rolling 12 Month
- Other & Self Pay up compared to prior 12 months, making up 9.3% of overall Payor Mix.

Trended Financial Performance: Total YTD Adjusted Operating Expenses¹ as a % of YTD Adjusted Operating Revenue¹ stands at 77% vs. a target of 73%.

- YTD December Labor expense as a percentage of Adjusted Operating Revenue¹ was higher than target. Labor is being monitored through weekly productivity meetings to ensure the facility has the appropriate staffing. In several areas minimum staffing is required to maintain services.
- Supply expense in December as a percentage of Adjusted Operating Revenue¹ is under target due to decreased spend in ortho implants.
- Drug expense YTD as a percentage of Adjusted Operating Revenue¹ is above target for the period.
- Other expenses as a percentage of Adjusted Operating Revenue¹ is at 24% in December, above target due to increased spend in Fuel & Oil due to seasonal temperatures.



¹"Adjusted Operating EBIDA" reports SLHS normal operations, before out-of-the-ordinary impacts.



McCall Taxing District Project Tracking

As of December 2024 Close

Projecf Name	Original Quote	Prior Year	Year Total	Year End Forecast	FY25 Forecast	Carryover from Prior Year	Current Year Taxing District Reimbursement	Anticipated Carryover
16.995.1401 - McCall Urgent Care (MMHD Funded)	2,113,336	2,649,751	121,735	144,000	144,000			
16.267.1371 - McCall Allen Nokes Parking Lot Improvements	542,223	498,495	68,055	68,055	82,000			
16.145.1193 - MCCALL ASL AMBULANCE GARAGE - Taxing District Funded	1,300,000	112,424	124	124	1,300,000			
Total Spend	3,955,559	3,260,670	189,914	212,179	1,526,000	784,472	1,300,000	(558,472)

McCall Ambulance Quarters: Preconstruction

Project # C00643

Progress as of: 2/7/25

Project documentation location:

Executive Sponsor	Ginger McCabe	Project Manager	Steve Sell
Project Description:			
Construct a new facility to support EMS staff and ambulance parking adjacent to the McCall hospital.			
Overall Status:			
Status	Rationale		
	<ul style="list-style-type: none">Project was anticipated to be completed by 9/30/2024Current estimated completion date is January 2026 (Construction CoO 12/31/26).Project Status will be updated when revised project schedule finalized		
Project Success Measures:			
<ol style="list-style-type: none">Achieving project milestones and deliverables as planned/approvedProject on schedule and BudgetProject risks and issues managed effectively and proactively			

Phases/Milestones	Status	% Complete	End Date
Plan Review Complete		90%	3/21/25
Design Review Complete		100%	11/30/24
Permit Approved		80%	3/21/25
100% Design Documents		100%	12/1/23
100% Construction Documents		100%	10/31/24
Value Engineering		100%	10/31/24
General Contractor GMP Finalized		100%	1/10/25
Construction		0%	10/31/25
Fit Out & Move In		0%	11/30/25
Project Close out		0%	12/31/25
Project Complete			

Key Accomplishments

Entitlements
<ul style="list-style-type: none">PW Permit Application & Fee submitted
Preconstruction
<ul style="list-style-type: none">GC Contract ExecutedSubcontractor buy out completed

Next Steps

Entitlements
<ul style="list-style-type: none">Plan Mod VE#2 Approval
Preconstruction
<ul style="list-style-type: none">Draft schedule

Key Issues / Risks

<ul style="list-style-type: none">If a subcontractor retained for Chip Sealing becomes unavailable, there is a risk that final Certificate of Occupancy could be delayed. (Ginger revised risk statement)If the GMP selected is not inclusive of full project scope, construction costs could escalateIf subcontractor resources are requested on non-SLHS projects, labor costs could escalate. (Ginger added new risk)
--

Attribute	Definition
Red (R)	<p><u>One or more of the following conditions exist:</u></p> <ol style="list-style-type: none"> 1. Phase/Milestone is at significant risk of delay. Multiple issues or risks exist, no mitigation plans in place 2. Schedule: Major date of delivery slippage is expected; > 2-week variance 3. Resource: Resource availability certain to impact project; >10% variance from projection 4. Deliverable % Complete: Major deliverables are completed with >2-week variance of planned duration 5. Budget: Cost variance >5% beyond contingency plan and progress inhibited
Yellow (Y)	<p><u>One or more of the following conditions exist and none of the above conditions exist:</u></p> <ol style="list-style-type: none"> 1. Phase/Milestone is at risk of missing date of delivery. Active issues or risks exist, mitigation plan(s) in development 2. Schedule: ~30% probability minor date of delivery slippage, <2-week variance 3. Resource: Resource availability may impact date of delivery; 1-9% variance from projection 4. Deliverable % Complete: Major deliverables and milestones completed on schedule with <2-week variance 5. Budget: Cost variance >5% beyond contingency plan and progress not yet inhibited or expecting a cost variance within the next two week
Green (G)	<p><u>Project is on track as indicated by all the following conditions existing:</u></p> <ol style="list-style-type: none"> 1. Phase/Milestone is tracking to planned date of delivery. No unmitigated issues or risks. 2. Resource: No resource constraints that will impact date of delivery 3. Deliverable % Complete: Major deliverables and milestones completed on schedule with <1-week variance 4. Schedule: Delivery dates are expected to be on time 5. Budget: No cost variance currently or anticipated within the next two weeks
Not Started (NS)	Task/deliverable has not started yet
Complete (C)	Task/deliverable is complete

McCall Area B: Preconstruction

Project # Pending

Progress as of: 2/7/25

Project documentation location:

Executive Sponsor	Ginger McCabe	Project Manager	Steve Sell
Project Description:			
Demolish 1950's wing and construct East Parking Lot. Demolition includes relocation of IHT cabling and closet, refinishing South/East Side exterior, and repair of 90's foundation, exterior wall, and roof.			
Overall Status:			
Status	Rationale		
	<ul style="list-style-type: none">• Project on track for estimated completion Spring 2026		
Project Success Measures:			
<ol style="list-style-type: none">1. Achieving project milestones and deliverables as planned/approved2. Project on schedule and Budget3. Project risks and issues managed effectively and proactively			

Phases/Milestones	Status	% Complete	End Date
100% Construction Documents		100%	12/16/24
Design Review Complete		100%	w/Area A
PUD Approved		40%	03/31/25
General Contractor GMP Finalized		80%	03/31/25
Construction: Demolition & repair of existing facility		0%	10/31/25
Construction: East Parking Lot		0%	10/31/25
Project Close out		0%	12/31/25
Project Complete			

Key Accomplishments

Entitlements
• Meetings with City to align on level of review and approval needed for PUD.
Preconstruction
• 2 GC Bids received (1 GC declined to bid)
• Planning meetings for IHT, Fire Sprinklers
• Environmental Risk Audit completed
• Competitive Bid completed

Next Steps

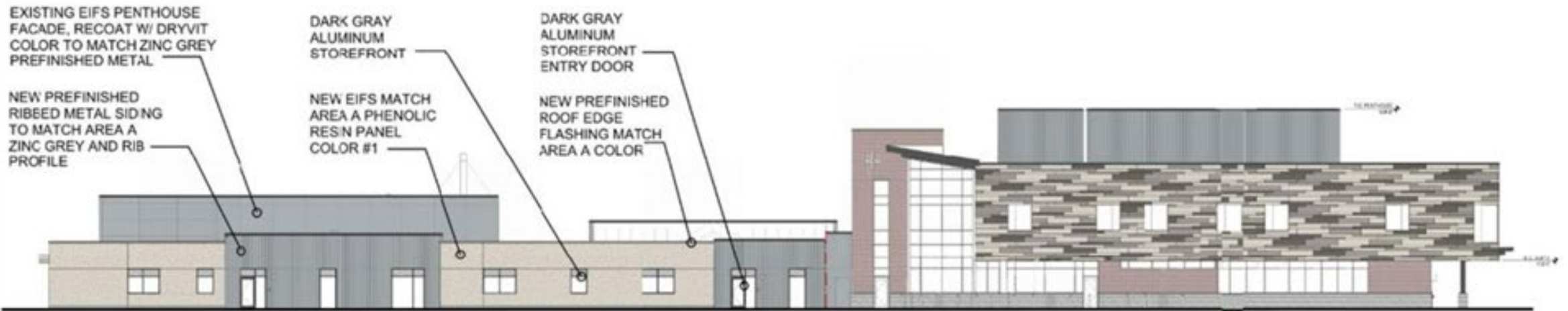
Entitlements
• PUD approval
Preconstruction
• Finalize GC contract
• GMP Contract Finalized
• Environmental Risk Report

Key Issues / Risks

• If the GMP comes back higher than budgeted, project schedule could be extended to align with available capital funding
• If the Environmental Risk Audit reveals unanticipated risks that need to be mitigated, construction costs could escalate
• If subcontractor resources are requested on non-SLHS projects, labor costs could escalate
• If winter weather conditions arrive earlier than anticipated, the East Parking Lot may be completed Spring of 26

Attribute	Definition
Red (R)	<p><u>One or more of the following conditions exist:</u></p> <ol style="list-style-type: none"> 1. Phase/Milestone is at significant risk of delay. Multiple issues or risks exist, no mitigation plans in place 2. Schedule: Major date of delivery slippage is expected; > 2-week variance 3. Resource: Resource availability certain to impact project; >10% variance from projection 4. Deliverable % Complete: Major deliverables are completed with >2-week variance of planned duration 5. Budget: Cost variance >5% beyond contingency plan and progress inhibited
Yellow (Y)	<p><u>One or more of the following conditions exist and none of the above conditions exist:</u></p> <ol style="list-style-type: none"> 1. Phase/Milestone is at risk of missing date of delivery. Active issues or risks exist, mitigation plan(s) in development 2. Schedule: ~30% probability minor date of delivery slippage, <2-week variance 3. Resource: Resource availability may impact date of delivery; 1-9% variance from projection 4. Deliverable % Complete: Major deliverables and milestones completed on schedule with <2-week variance 5. Budget: Cost variance >5% beyond contingency plan and progress not yet inhibited or expecting a cost variance within the next two week
Green (G)	<p><u>Project is on track as indicated by all the following conditions existing:</u></p> <ol style="list-style-type: none"> 1. Phase/Milestone is tracking to planned date of delivery. No unmitigated issues or risks. 2. Resource: No resource constraints that will impact date of delivery 3. Deliverable % Complete: Major deliverables and milestones completed on schedule with <1-week variance 4. Schedule: Delivery dates are expected to be on time 5. Budget: No cost variance currently or anticipated within the next two weeks
Not Started (NS)	Task/deliverable has not started yet
Complete (C)	Task/deliverable is complete

McCall Area B: Demo 1950's wing & East Parking Lot



Project Scope

Demolition and Removal of 1950's wing

- New roof and exterior wall on East side of remaining 90's wing
- Modify fire sprinkler and alarm to be code compliant and service the new configuration

East Parking Lot

- Add/Alternate: 10 parking stalls
 - ✓ Review & approval needed from P&Z, Building Department, Public Works, and Fire Department
 - ✓ \$200k additional cost; schedule impact TBD



Project Space Layout



GC Bid Comparison

C00717 McCall Area B								
	Strata Funding	Layton Bid	Petra Bid	FY24	FY25	FY26	Total Cost	Delta Over/Under Budget
Construction:								
Design	\$0	\$0	\$0	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$3,100,000	\$3,272,973	\$3,439,846	\$ -	\$ 2,945,676	\$ 327,297	\$ 3,272,973	\$ (172,973)
Construction Contingency St. Lukes (5%)	\$0	\$163,649	\$0	\$ -	\$ 147,284	\$ 16,365	\$ 163,649	\$ (163,649)
Sub Total	\$3,100,000	\$ 3,436,622	\$ 3,439,846	\$ -	\$ 3,092,959	\$ 343,662	\$ 3,436,622	\$ (336,622)
IHT	\$200,000	\$200,000	\$200,000	\$ -	\$ 150,000	\$ 50,000	\$ 200,000	\$ -
FFE	\$0	\$25,000	\$25,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ (25,000)
Equipment	\$0	\$0	\$0	\$ -	\$ -	\$ -	\$ -	\$ -
Project Sub Total	\$3,300,000	\$ 3,661,622	\$ 3,664,846	\$ -	\$ 3,242,959	\$ 418,662	\$ 3,661,622	\$ (361,622)
Grand Total	\$3,300,000	\$3,661,622	\$3,664,846	\$0	\$3,242,959	\$418,662	\$3,661,622	\$ (361,622)

- Bid Details reviewed to ensure alignment in scope, assumptions, and clarifications.
- Subcontractor bid comparison reviewed
- Grand Total does *not* include 10 stall add/alternate, estimated at \$200k



Next Steps

Contract with Layton for the construction component of the project

- Fire alarm, sprinkler, and IHT modifications while waiting for weather to improve
- Remediation of issues identified in Environmental Risk Report

Evaluate viability of additional 10 parking spots

- Regulatory review and approvals
- If approved, request additional project funding



SLM COO/CNO Update

McCall Memorial Hospital District Board Meeting

February 18, 2025



McCall Updates

Culture/Workforce Innovation

- ✓ *Staffing*
- ✓ *Housing*

Access

- ✓ *New Services*
- ✓ *New Providers*
- ✓ *Construction Updates*

Safety & Quality

- ✓ *Quality Scores*



PHA-1 McCall Quality Metric Overview

Metric	Assessment	Key Trends
SSE Falls		Sustaining. No falls reaching the level of serious safety event this fiscal year.
DART: Employee Injury		1 DART event in October 2024: Strain sustained when moving a patient
SSI: Knee Prosthesis, Fracture, Hip Prosthesis, Appendectomy, C-section, Cholecystectomy		Sustaining zero SSI's for rolling 12-month for these SSI categories
SSI: Breast		Zero Breast SSI for rolling 12 months
SSI: Hernia		1 Hernia SSI in November 2023
BCMA: Med Safety		Above goal for December
Mortality		4 over last rolling 12 months. Risk-adjusted above expected mortality, sepsis-related death.
Care Experience: LTR Patient Care Services		All above goal for fiscal year. MedSurg exceeded goal for December
Care Experience: LTR ED		Below goal for fiscal year and December elated to fewer responses?
Hand Hygiene		Sustaining above goal



Letters to the Valley County Electorate

tomigrote@substack.com

February 5, 2025

To: McCall Memorial Hospital District Board

From: Tomi Grote, author, Letters to the Valley County Electorate

Re: the ***Give Us A Vote!*** movement

Date: February 5, 2025

You are being asked to authorize an advisory referendum on the future of this taxing district. Before I present the citizen interest the ***Give Us A Vote!*** movement has generated, I ask you to each to consider a simple question that lies at the heart of complying with this public request.

What have you got to lose?

Authorizing a vote will accomplish one of two things, both of them positive for you and for the patron:

- It could verify for you that you are correct: the majority of the patrons of the district agree with your official position that the tax is "in the best interests of the patron." If the voters affirm the taxing district, you have a mandate that will stand for years to come.
- You could find out that your position is in error. Since you supposedly answer to the patron, is that a bad thing? If your assumption has been incorrect, you will have the opportunity to correct it.

It comes down to how sure each of you are that the taxing district is popular.

If you are extremely certain, or even confident, then what's the problem with re-affirming it? As you have seen from the letters you've received, members of the ***Give Us A Vote!*** movement come from all walks of life, political persuasions and income levels. We are your neighbors, fellow patrons and your customers. All we ask is for you to authorize the only truly legitimate poll available to you: an advisory ballot measure. Is that too much to ask? And if it is, will you please tell us why? It's the exact same mechanism that authorized the merger with St. Luke's in the first place. That board thought it was a very good idea then. Why would this be different?

Poll results: 92% yes, 8% no

As at least most of you are aware, I write a regular local opinion column on the Substack platform. Find it on the internet at tomigrote.substack.com. As part of a four-part series arguing for dissolving MMHD, I urged my readers to send an email to you declaring their views. As I am submitting this (February 5), I have been copied 42 emails and 2 comments (including this one), all in support of the referendum. As there are two weeks left before the board meeting as I write this, those numbers may be stale by Feb. 18th.

I also offered an online poll to my readers. It asked the question:

In the scheduled May election, shall the patrons of McCall Memorial Hospital taxing district be given a say (vote) on keeping the tax?

The response options were Yes, No, No Opinion.

Please focus on the question and the result. This poll does not gauge public opinion on the taxing district itself. It only asks respondents if they think patrons *should be given a vote*. That is why the result is so lopsided. It goes to the heart of our argument. *Who is against voting?* I don't run into anybody who says, "gee, I'm tired of voting, aren't you? There's just too much voting." This poll is of my subscribers, but if we were to set up a table at the grocery store and ask the same question of thousands of local shoppers, do you think the result would be much different? What if we had the money to hire a professional pollster and sample the entire electorate on this question? What would you honestly expect the result would be? *People always like a say, especially when voting is convenient for them as it will be in the May election.*

Does this *microcosm* have the potential to become a *microburst*?

Like super-cell thunderstorms, movements like *Give Us A Vote!* start as a low rumble in the distance. Without the certainty of a referendum, this storm will only gather steam. Please permit us to have a conversation we haven't had in 40 years. If you stand against a vote, you are telling your patrons that they have no business with their business. Will that will be seen as protecting your turf and *not* acting "in the interests of the patron?" That's definitely worth a ponder. This movement isn't going away. You have the opportunity to channel it into a healthy, productive course. Who can save us all from the fate of a prolonged conflict?

Only you. Only now.

Respectfully,

Tomi Grote, co-signed by Tom Grote

Lake Fork

Footnotes:

• My Substack online poll permitted 165 responses. While that is an amazing number for a fledging online column, I believe it to be waaay understated. Substack requires that poll respondents be subscribers. I found that out just a few days ago. Like the newspaper we once published, half of my readers are non-subscribers. Dr. Meske's letter *doubled* the number of signed emails you had received prior to its publication. But, curiously, the anonymous poll—which I really expected to take off—didn't move nearly as much. That's when I found out about the limitation. So the non-subscribing regular readers inspired to vote by Dr. Meske's letter (and non-regulars who came in via social media), could not. This is a solid explanation for this anomaly. It only re-affirms that there is only one way to get a genuine gauge of public opinion: *a formal referendum*.

• **About Letters to the Valley County Electorate.** It started with a private email I sent in the spring of 2024 concerning an upcoming M-D School District bond election. The mailing list came from a mingling of Tom's and my personal email accounts, which we also used for newspaper business. Those initial mailings were all done manually, which was a real pain. So we launched the Substack in late October, 2024. After 3 months of weekly, sometimes bi-weekly posts, only 7% of that original mailing list has unsubscribed. We welcome new subscribers daily.

On Feb 4, 2025, at 2:38 PM, Tom Grote <tomgrotemccall@gmail.com> wrote:

Feb. 4, 2025

To: Members of the the MMHD Board

From: Tom Grote

Re: Response to Letter Writers

I would like to submit this as public comment for the agenda item at the board's Feb. 18 meeting regarding a public referendum.

I assist my wife, Tomi Grote, with the editing of her Substack newsletter "Letters to the Valley County Electorate" <https://substack.com/@tomigrote> [substack.com]. Tomi recently asked her readers to submit letters to the board requesting that an advisory question be placed on the May ballot on the future of the hospital district. At least 40 letters were submitted.

We were copied the standard reply sent to the letter writers:

Thank you for your email and interest in the McCall Memorial Hospital District. The consensus of the Hospital District Board is that our projects have improved the healthcare environment for the population in our area. Any person wanting to devote time and with a serious interest in helping influence the future direction of MMHD is welcome to declare their candidacy and run for a position on the Board.

Your request will be considered by the Board at its February meeting on 2/18 2025. Please note that the discussion will not be a public hearing but will be added to the agenda meeting as a Regular Agenda item.

Respectfully,

*Travis Leonard
MMHD Secretary*

Several of those letter writers wrote to ask us "does this say what I think it says?" meaning that the board has no interest in even considering the subject of a referendum because it believes the district serves a need by subsidizing St. Luke's McCall with public funds.

Tomi wrote to the board chair for clarification and this was his reply:

*There is no official policy of the Board relating to these matters.
Furthermore, I am not inclined to take the liberty of making statements in the name of the Board. I am willing to say the Board supports our past projects because they have been voted on in the affirmative for them. Beyond that, the statement is my own opinion.
Andy Laidlaw*

This means the response the letter writers received was not a preemptive rejection of their request. It is reassuring to know that the board has not made up its mind in advance of the Feb. 18 meeting and that the topic of the referendum will receive a full discussion.

Thank you in advance for your consideration of the request of these patrons of the MMHD.

Tom Grote

McCall, ID

tomgrotemccall@gmail.com

MMHD Board,

Over the past few weeks, the district email has received several requests (first request received 1/24/25) from Valley County residents wanting the future of the district to be discussed in our next board meeting and potentially put on the March ballot for a vote. Andy has requested that I forward these emails to the board so that we are all on the same page. Instead of forwarding all emails individually, I have compiled them into this document. I will do this every several days leading up to the next meeting on 2/18.

-Travis

To the McCall Memorial Hospital District Board of Trustees:

In the May general election, I would like to vote on whether to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Cynthia H. Berkley
McCall

To the McCall Memorial Hospital District Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

I don't feel like I have been kept up to date with what the Board is doing regarding the funding of the Hospital. I would like to see where my tax dollars are going and what they support.

Regards ... Arlin Olson, 1908 Nordic Circle, McCall, ID ... 83638

To the McCall Memorial Hospital District Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district.

Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Rebecca Hurd
McCall

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline. Virginia Ackley McCall, Idaho

To the McCall Memorial Hospital District Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.
David Gallipoli, McCall, Idaho

McCall Memorial Hospital District Board of Trustees,

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Thank you,
M Hays
McCall

To the McCall Memorial Hospital District Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

In the alternative, I would like to you to vote to require that St. Luke's send a significant annual grant to the Adams County Health Center to help fund its Medicaid operations.

Sincerely,

Greg G. Smith
McCall, Idaho

To the McCall Hospital District Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your Feb. 18, 2025 agenda and make a decision in time to file by the county's March 31, 2025 deadline

Sincerely,
Eva M. Prince
317 N. Mission St
McCall, ID 83638

To the McCall Memorial Hospital District Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Barbara Meader
McCall Id

To the McCall Memorial Hospital District Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Brett Shepherd
Donnelly

To the McCall Memorial Hospital Board of Trustees:
In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Thank you

Janelle M Marolf
McCall ID

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Sincerely,
Catherine N Them
McCall, ID

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Jim & Joan Courtney
Donnelly

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Sincerely, Larry Shake McCall

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Richard Stewart

14050 Deerfield Road
McCall, Idaho

McCall Memorial Hospital District Board of Trustees,

Having a taxing district to support a local Community Hospital was a good idea all those years ago, but why has it continued when that small, local hospital has been taken over by a large corporate health system? According to open source documentation we are paying taxes to a company that in a recent year cleared a net of \$114 million, with the local hospital clearing just over \$4.7 million. One of the recent CEOs had compensation totaling \$8.5 million. How is it fair that a small community is being taxed to support a corporation making this kind of net income, and paying those kinds of salaries?

I believe it's time for the people to have say in this by being allowed to vote on whether or not to keep the taxing district. Please add an agenda item to your February 18th meeting to authorize an advisory vote on this issue and file with the county by March 31 to get this on the May ballot.

Pete Fitzsimmons
McCall

To the McCall Memorial Hospital District Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district.

Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Bill Oldham
McCall

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Michelle Kehm
McCall

Gentlemen and Ladies of the board

I am writing as a concerned citizen who pays property taxes to the McCall Memorial Hospital Taxing District.

I am asking for you to give the taxpayer a vote to determine the value and validity of the MMHTD. The practices of your board of giving a major conglomerate like St. Lukes our hard earned dollars to provide funds for housing and other projects without public input is coming under question.

You have given St Lukes \$3 million over the past two years for housing. This is unacceptable and the actions of your board needs better oversight.

I am requesting a public hearing at your upcoming meeting on February 18, 2025. The taxpayers are beginning to notice where their taxes are going and are in need of property tax breaks. Now is the time.

GIVE US A VOTE

Respectfully,

Representative Faye Thompson, District 8

Idaho House of Representatives

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Thank you.

Mel & Camilla Switzer

2635 Eastside Drive

McCall, Idaho

McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline

Thank you,

Michael and Sheila Forrest

McCall, Idaho

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Shawn Corbeil
McCall, ID

I believe we have a great hospital and medical service team. I know there are two sides to every story and that all the elements that makeup that story are not obvious to all those concerned. What I would ask is that those with the power to govern this story, think not just about what is best for themselves or their side but what is really "fair or right" or whatever you want to call it, for all those involved.

The answer is "Not what is best for this piece or that but what is best for the whole". It is that answer and that answer only that creates a successful union.

Unfortunately the best answer doesn't always come from the many, often it comes from those with the knowledge to honestly do what is best for the many.

C David Rolfe
1000 Bitterroot Dr
McCall, Idaho 83638

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline. Carolyn Troutner McCall, ID

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like allow my fellow citizens to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Robert Ekedahl

1450 Shady Lane Loop

McCall, ID 83638

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Thank you,

Jean Watanabe

McCall, ID

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Regards,

Ashley Brown

McCall, Idaho

For years I have been apposed to the SLMH being able to automatically tax our property for any amount. All of the surrounding county's utilize this hospital without paying the tax that we do. I do not have any complaint concerning the professional care that I have received from SLMH.

Jean Wild

342 Maki lane

McCall, ID

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline

Sincerely,
Emily DesMeules - McCall resident

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Sean Madden

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Thank you,
Dr. Richard D. and Barbara A. Wildman

I am writing to ask that the Board of Trustees of the McCall Memorial Hospital District allow the residents of the Hospital Taxing District in the May 2025 general election to vote on whether or not to keep the McCall Memorial Hospital taxing district.

I am not criticizing the care that I and my family have received from St. Luke's, but when this tax was implemented it was a public medical center, not for-profit. I do not understand how our tax dollars can legally be used for this.

Please put this issue to a general election vote.

Thank you.

Cathy Mosman
155 E Lake Fork Road
McCall, Idaho 8638

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Thank you,
Andrea Lingle

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

I live in McCall Idaho and like the opportunity to vote.

Jennifer Sowers
Jenny

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

I am opposed to the St. Lukes using public money to build staff housing, just like I was opposed to the McCall Donnelly School district using public money to build staff housing. The housing projects should be left to private industry. The hospital and school districts should be partnering with a housing trust and private developers to accomplish the communities housing needs.

Our planning & zoning commissions and city councils should enforce their comprehensive plans and zoning designations to address the communities housing needs. The site identified for St. Lukes and School District housing was envisioned for 160 housing units not 75 housing units. If the P&Z and City Council had been doing their job they would have insisted on more density.

Respectively,

Craig & Rebecca Groves

154 Shadows Trail
Donnelly, ID 83615

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

As a retired physician who worked at McCall Memorial Hospital for 22 years, and then under the SLHS system for 4 years, I feel very strongly that the continued existence of the McCall Hospital Taxing District should be put to a vote by the patrons of the district who are actually paying this tax. The St. Luke's Hospital System is well able to support, and continues to profit from, the medical facility here and it's referrals and transfers from McCall without the continuing support of the taxing district. Please file for an advisory vote from our citizens by the Valley County deadline of March 31, 2025 to be placed on the ballot for the general election in May 2025.

Sincerely,
Jim W Dardis MD

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

V/R

Thomas J. Sowers
McCall, ID

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Leslee Cunningham
McCall, Idaho

Dear McCall Memorial Hospital District Board Members:

I am writing to ask that for your February 18th meeting, the attached letter that I am submitting be read and considered as part of a larger discussion on whether the MMHD tax district should continue to exist.

If you respond to this email, please include the time and location of the upcoming February meeting so that I may attend, or attach the instructions and link to attend the meeting virtually.

I look forward to seeing the question determining the continued existence of the MMHD tax district being placed on the May general election ballot.

Kind regards,
Curt Meske, MD

To the McCall Memorial Hospital District Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

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NOTE TO BOARD : DR. Meske's referenced letter is added in full at the bottom of this document.

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Kenyon Young
McCall, Idaho

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

The time has come to take back our community's power and thoughtfulness of the funding we provide to St Luke's. No more blindly thinking this is a good move for the patrons of the Valley. My family, if at all possible, go to Boise for any big tests such as MRIs or mammograms because the options decrease our costs for the same tests by over 1/3. It's the power of a more competitive market.

Cassie Johnson
McCall, ID

To the McCall Memorial Hospital Board of Trustees:

In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

Cara Hardwick
Mccall, Idaho

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

JoAnn K. Unger
Registered voter at:
405 Rex Lane
Donnelly, Idaho 83615

To the McCall Memorial Hospital Board of Trustees: In the May general election, I would like to vote on whether or not to keep the McCall Memorial Hospital taxing district. Please put an authorization of a citizen advisory vote on your February 18th agenda and make a decision in time to file by the county's March 31 deadline.

by Heidi Winchel, McCall, ID 83638

Heidi Winchel

Dr. Meske's letter:

Curt Meske, MD
45 Shooting Star Lane
McCall, ID 83638

January 29, 2025

McCall Memorial Hospital District Board of Trustees
mccallmemorialhospitaldistrict@gmail.com

Dear Mr. Laidlaw and Board members,

I am writing to ask that the Board of Trustees of the McCall Memorial Hospital District allow the residents of the Hospital Taxing District in the May 2025 general election to vote on whether or not to keep the McCall Memorial Hospital taxing district.

As the taxing district is functioning currently, it continues to violate the State of Idaho Constitution by allowing a private corporation to benefit from our tax dollars. The board members have been deluded into believing that their time spent in deciding funding for projects has “improved the healthcare environment for the population in our area.” The reality is that with each project approved by the Board, you are creating a sham pass through of Valley County tax dollars to the private St. Luke’s Health System (SLHS).

I give the following examples:

1. In 2018, when I returned to work at St. Luke’s McCall Hospital as an Emergency Department (ED) physician, I discovered that the Board in 2017 and 2018 had allocated over \$3.2 million to pay the salaries of physicians staffing the emergency room and clinic. Essentially this created a process where St. Luke’s was able to pocket all the professional fees I and my colleagues generated in our work, without an expense to SLHS. I know from my years of experience that the volume of ED patients seen in McCall and the complexity of care involved results in a multimillion dollar income for SLHS. Thanks to your efforts, SLHS kept the revenue without the expense of paying its employed physicians.
2. In 2020 and 2021, you allocated over \$1.5 million for Air St. Luke’s ground ambulance services. It was sold to the Board as a service which would meet the needs of transporting patients to the larger hospitals when necessary. It was sold to you as a process that would save cost for the patient and fill the void of the Valley County Commissioners decision to not allow Valley County EMS ambulances to leave the county for transport.
 - a. The reality is that in SLHS’ effort to monopolize transport of patients and again profit from the patient need, resulted in endangerment of patient care. I can give you numerous examples of the times while working at SLHS McCall, where I had to battle the SLHS transfer center to get the patient the proper timely transport. Thanks to SLHS’ poor staffing model for the ambulance in McCall, monopolization of transport communication request and unwillingness to seek other options, there are numerous patient care issues that I can describe that put the ED patient at severe risk. A first example is the individual with an acute heart attack who waited 7 hours before SLHS arranged transport out of McCall.
3. In 2022 and 2023, the MMHD Board allocated a total of \$2.66 million to renovate a portion of our old Payette Lakes Medical Clinic Building into an Urgent Care Clinic. It was sold to you by SLHS as an option to decrease utilization of the emergency room.

- a. The reality is that urgent cares are a private business that only increases revenue for an organization by creating increased access and use of healthcare dollars by patients, and have nothing to do with decreasing emergency room use. Health insurance industry studies show that for every 6 urgent care visits they pay for, only one of those may have been a patient who would have sought care in an emergency department. From years of experience, I can guarantee you that there is also a percentage of initial urgent care seeking patients who are referred on to the ER, increasing the patient cost of care.
 - b. I offer that the MMHD Board, in not putting out to other private urgent care businesses in the state of Idaho an opportunity to bid on staffing the urgent care facility in McCall, violated the public trust and further facilitated monopolization of healthcare in McCall. Use of taxpayer dollars required you to seek bids to staff the new urgent care facility, but in your blind allegiance to SLHS you failed miserably in the due process that was required of you.
- 4. In 2024, the MMHD Board has allocated funding to initially purchase property, and has promised future tax dollars to build housing for SLHS employees. I, along with a multitude of other MMHD taxing district residents, are astounded how your stated goal of “improving the healthcare environment for the population in our area” can in any shape or form be linked to creating a real estate empire for SLHS. Your decision has set in works the creation of a feudal society, where SLHS has to pay nothing to obtain the property, receives rents from the salaries it pays to its employees, and due to its “Not for Profit” status, SLHS avoids contributing to the property taxes in Valley County.
 - a. I would argue that any health system that can afford to give its new CEO a \$900,000 pay raise over the past four years, and continue to annually pay its retired CEO \$500,000 along with several million dollars more to other retired executives, then that health system should be able to figure out how to use its own money to pay for employee housing.
- 5. Mr. Laidlaw, I would like to specifically point out to you that we are in an age of health care that is far removed from past years. Perhaps you recall a time where we as a medical staff and you and other McCall Memorial Hospital Board members attended an annual meeting where hospital finances were discussed and decisions were made on how to best invest tax district money into the community to serve the tax payers. Now, SLHS is a private corporation absconding with our tax dollars with your facilitation, with little knowledge or interest in actually meeting the medical needs of the community.

Finally, I and many residents of MMHD tax district ask for you to put to a vote in the May general election a question of whether the MMHD tax district should continue to exist.

Regards,

Curt Meske, MD
meskenz16@gmail.com
