



McCall Memorial Hospital
District

**McCALL MEMORIAL HOSPITAL DISTRICT
HEALTH SERVICES AGREEMENT (HSA) WORKGROUP MEETING**

WEDNESDAY JUNE 4, 2025; 1:00 - 2:00 p.m.

Edward Jones Conference Room, 616 N 3rd Street, McCall, ID 83638

For Microsoft Teams Link: [Join the meeting now](#)

Virtual Meeting ID: 271 209 137 641 4 and Passcode: 4Q5fo3oj

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

Phone Conference ID: 937 750 737#

AGENDA:

- 1.) Review of Public Comment (if necessary) – Mike Vineyard, Workgroup Chair
- 2.) Review MMHD Board of Trustees Guidance from May Meeting – Mike Vineyard, Workgroup Chair
- 3.) Review of Statement of Rents & Credit System – Kim Doman, SLHS Finance
- 4.) Restatement of HSA Agreement – Mike Vineyard, Workgroup Chair
- 5.) Public Comment – Mike Vineyard, Workgroup Chair
- 6.) Follow One Meeting Schedule – Mike Vineyard, Workgroup Chair

Upcoming Meetings:

Next Board Meeting – Tuesday, June 17; 7:30 – 8:30 a.m.

St. Luke's McCall
Statement of Rents
As of September 30th, 2024

Summary of Lease Agreement:

St. Luke's and McCall Memorial Hospital District entered into a 25 year lease agreement to operate the critical access hospital in McCall. The "Real Property" is made up of the Land, the Hospital, and all the Buildings comprising the St. Luke's McCall Campus and shall include building or improvements that are added to the Land by the District after the Execution Date. The initial lease term begins February 5, 2016 through February 5, 2041 and may be extended out an additional 10 years after the original contract date. Rent payment consists of all costs, fees, and assessments reasonably required to care for, manage, and protect Hospital Property. Including Insurance, Repairs and Maintenance, Repair and Maintenance Service Contracts, Ground Expense, Minor Improvements and Projects, Telephone, Utilities: Cable, Electricity, Sewer, Trash, Water, Fuel and Oil, and Property Tax.

The statement of rent is due no later than November 1st and will itemize the costs incurred by SLRMC.

Asset Purchase Price	\$	15,000,000
Assets Purchased by Taxing District	\$	6,228,015
Disposal of Taxing District Assets	\$	(3,123,265)
Total Option Purchase Price	\$	18,104,750 A

FY24 Expenditures Incurred by St. Luke's Towards Purchase Price

Depreciation Credit	\$	4,119,576
Credit for Rent Paid	\$	2,200,282
Capital Improvement Credit	\$	3,751,893
Administrative Salary	\$	7,291
Loss (Gain) on Asset Disposal	\$	5,293
Asset Transfers to (from) McCall	\$	-
FY24 Total Expenditures	\$	10,084,334

Prior Years Expenditures 2016-2023

Description	Total Previous Years Expenditures
Administrative Salary	\$ 25,718
Capital Improvement Credit	\$ 65,471,842
Credit for Rent Paid	\$ 10,561,028
Depreciation Credit	\$ 10,729,611
Asset Transfers to (from) McCall	\$ 47,607
Loss (Gain) on Asset Disposals	\$ 219,420
Total Prior Years Expenditures	\$ 87,055,226

Total Expenditures	\$	97,139,560 B
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Remaining Purchase Price (Surplus)	\$	(79,034,810) A - B
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St. Luke's McCall
Statement of Rents
As of September 30th, 2023

Summary of Lease Agreement:

St. Luke's and McCall Memorial Hospital District entered into a 25 year lease agreement to operate the critical access hospital in McCall. The "Real Property" is made up of the Land, the Hospital, and all the Buildings comprising the St. Luke's McCall Campus and shall include building or improvements that are added to the Land by the District after the Execution Date. The initial lease term begins February 5, 2016 through February 5, 2041 and may be extended out an additional 10 years after the original contract date. Rent payment consists of all costs, fees, and assessments reasonably required to care for, manage, and protect Hospital Property. Including Insurance, Repairs and Maintenance, Repair and Maintenance Service Contracts, Ground Expense, Minor Improvements and Projects, Telephone, Utilities: Cable, Electricity, Sewer, Trash, Water, Fuel and Oil, and Property Tax.

Asset Purchase Price	\$	15,000,000
Assets Purchased by Taxing District	\$	5,047,629
Disposal of Taxing District Assets	\$	(1,846,359)
Total Option Purchase Price	\$	18,201,270 A

FY23 Expenditures Incurred by St. Luke's Towards Purchase Price

Depreciation Credit	\$	1,327,621
Credit for Rent Paid	\$	1,852,612
Capital Improvement Credit	\$	15,395,901
Administrative Salary	\$	4,301
Loss (Gain) on Asset Disposal	\$	-
Asset Transfers to (from) McCall	\$	-
FY23 Total Expenditures	\$	18,580,434

Prior Years Expenditures 2016-2022

Description	Total Previous Years Expenditures
Administrative Salary	\$ 21,417
Capital Improvement Credit	\$ 50,075,941
Credit for Rent Paid	\$ 8,708,416
Depreciation Credit	\$ 9,401,990
FY 17 Loss (Gain) on Asset Disposals	\$ (42,906)
FY 18 Loss (Gain) on Asset Disposals	\$ 279,663
FY 19 Loss (Gain) on Asset Disposals	\$ -
FY 20 Loss (Gain) on Asset Disposals	\$ (15,500)
FY 21 Loss (Gain) on Asset Disposals	\$ (10,969)
FY 22 Loss (Gain) on Asset Disposals	\$ 9,132
Asset Transfers to (from) McCall	\$ 47,607
Total Prior Years Expenditures	\$ 68,474,791

Total Expenditures	\$	87,055,225 B
Remaining Purchase Price (Surplus)	\$	(68,853,955) A - B

St. Luke's McCall
Statement of Rents
As of September 30th, 2022

Summary of Lease Agreement:

St. Luke's and McCall Memorial Hospital District entered into a 25 year lease agreement to operate the critical access hospital in McCall. The "Real Property" is made up of the Land, the Hospital, and all the Buildings comprising the St. Luke's McCall Campus and shall include building or improvements that are added to the Land by the District after the Execution Date. The initial lease term begins February 5, 2016 through February 5, 2041 and may be extended out an additional 10 years after the original contract date. Rent payment consists of all costs, fees, and assessments reasonably required to care for, manage, and protect Hospital Property. Including Insurance, Repairs and Maintenance, Repair and Maintenance Service Contracts, Ground Expense, Minor Improvements and Projects, Telephone, Utilities: Cable, Electricity, Sewer, Trash, Water, Fuel and Oil, and Property Tax.

Asset Purchase Price	\$	15,000,000
Assets Purchased by Taxing District	\$	3,451,783
Disposal of Taxing District Assets	\$	(1,846,358)
Total Option Purchase Price	\$	16,605,425 A

FY22 Expenditures Incurred by St. Luke's Towards Purchase Price

Depreciation Credit	\$	854,063
Credit for Rent Paid	\$	1,579,623
Capital Improvement Credit	\$	25,244,887
Administrative Salary	\$	4,029
Loss (Gain) on Asset Disposal	\$	9,132
Asset Transfers to (from) McCall	\$	-
FY22 Total Expenditures	\$	27,691,733

Prior Years Expenditures 2016-2021

Description	Total Previous Years Expenditures
Administrative Salary	\$ 17,389
Capital Improvement Credit	\$ 24,831,054
Credit for Rent Paid	\$ 7,128,793
Depreciation Credit	\$ 8,547,927
FY 17 Loss (Gain) on Asset Disposals	\$ (42,906)
FY 18 Loss (Gain) on Asset Disposals	\$ 279,663
FY 19 Loss (Gain) on Asset Disposals	\$ -
FY 20 Loss (Gain) on Asset Disposals	\$ (15,500)
FY 21 Loss (Gain) on Asset Disposals	\$ (10,969)
Asset Transfers to (from) McCall	\$ 47,607
Total Prior Years Expenditures	\$ 40,783,058

Total Expenditures	\$ 68,474,791 B
Remaining Purchase Price (Surplus)	\$ (51,869,366) A - B

St. Luke's McCall
Statement of Rents
As of September 30th, 2021

Summary of Lease Agreement:

St. Luke's and McCall Memorial Hospital District entered into a 25 year lease agreement to operate the critical access hospital in McCall. The "Real Property" is made up of the Land, the Hospital, and all the Buildings comprising the St. Luke's McCall Campus and shall include building or improvements that are added to the Land by the District after the Execution Date. The initial lease term begins February 5, 2016 through February 5, 2041 and may be extended out an additional 10 years after the original contract date. Rent payment consists of all costs, fees, and assessments reasonably required to care for, manage, and protect Hospital Property. Including Insurance, Repairs and Maintenance, Repair and Maintenance Service Contracts, Ground Expense, Minor Improvements and Projects, Telephone, Utilities: Cable, Electricity, Sewer, Trash, Water, Fuel and Oil, and Property Tax. The statement of rent is due no later than November 1st and will itemize the costs incurred by SLRMC.

Asset Purchase Price	\$	15,000,000
Assets Purchased by Taxing District	\$	2,651,255
Disposal of Taxing District Assets	\$	(1,640,852)
Total Option Purchase Price	\$	16,010,403 A

FY21 Expenditures Incurred by St. Luke's Towards Purchase Price

Depreciation Credit	\$	1,268,541
Credit for Rent Paid	\$	1,351,611
Capital Improvement Credit	\$	7,235,936
Administrative Salary	\$	3,494
Loss (Gain) on Asset Disposal	\$	(10,969)
Asset Transfers to (from) McCall	\$	-
FY21 Total Expenditures	\$	9,848,613

Prior Years Expenditures 2016-2020

Description	Total Previous Years Expenditures
Administrative Salary	\$ 13,894
Capital Improvement Credit	\$ 17,595,118
Credit for Rent Paid	\$ 5,777,182
Depreciation Credit	\$ 7,279,386
FY 17 Loss (Gain) on Asset Disposals	\$ (42,906)
FY 18 Loss (Gain) on Asset Disposals	\$ 279,663
FY 19 Loss (Gain) on Asset Disposals	\$ -
FY 20 Loss (Gain) on Asset Disposals	\$ (15,500)
Asset Transfers to (from) McCall	\$ 47,607
Total Prior Years Expenditures	\$ 30,934,444

Total Expenditures	\$	40,783,057 B
Remaining Purchase Price (Surplus)	\$	(24,772,654) A - B

St. Luke's McCall
Statement of Rents
As of Septmeber 30, 2020

Summary of Lease Agreement:

St. Luke's and McCall Memorial Hospital District entered into a 25 year lease agreement to operate the critical access hospital in McCall. The "Real Property" is made up of the Land, the Hospital, and all the Buildings comprising the St. Luke's McCall Campus and shall include building or improvements that are added to the Land by the District after the Execution Date. The initial lease term begins February 5, 2016 through February 5, 2041 and may be extended out an additional 10 years after the original contract date. Rent payment consists of all costs, fees, and assessments reasonably required to care for, manage, and protect Hospital Property. Including Insurance, Repairs and Maintenance, Repair and Maintenance Service Contracts, Ground Expense, Minor Improvements and Projects, Telephone, Utilities: Cable, Electricity, Sewer, Trash, Water, Fuel and Oil, and Property Tax.

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Asset Purchase Price	\$	15,000,000
Assets Purchased by Taxing District	\$	2,254,038
Disposal of Taxing District Assets	\$	(1,819,545)
Total Option Purchase Price	\$	15,434,493 A

FY20 Expenditures Incurred by St. Luke's Towards Purchase Price

Depreciation Credit	\$	1,431,923
Credit for Rent Paid	\$	1,107,125
Capital Improvement Credit	\$	6,594,961
Administrative Salary	\$	3,354
Loss (Gain) on Asset Disposal	\$	(12,717)
Asset Transfers to (from) McCall	\$	-
FY20 Total Expenditures	\$	9,124,646 B

Prior Years Expenditures 2016-2019

Description	Total Previous Years Expenditures
Administrative Salary	\$ 10,540
Capital Improvement Credit	\$ 11,000,157
Credit for Rent Paid	\$ 4,670,057
Depreciation Credit	\$ 5,847,463
FY 17 Loss (Gain) on Asset Disposals	\$ (42,906)
FY 18 Loss (Gain) on Asset Disposals	\$ 279,663
FY 19 Loss (Gain) on Asset Disposals	\$ -
Asset Transfers to (from) McCall	\$ 47,607
Grand Total	\$ 21,812,581 C

Remaining Purchase Price	\$ (15,502,734) A-(B+C)
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