



SALT LAKE COUNTY

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June 19, 2012

Intermountain Healthcare Health Services, Inc.

Attn: Doug Hammer

36 South State Street

Salt Lake City, Utah 84111

RE: Agreement with Salt Lake County Board of
Equalization for Credit Towards Emergency
Medical Care of Inmates at the County Jail

Dear Mr. Hammer:

This letter memorializes the agreement between the Salt Lake County Board of Equalization ("Board") and IHC Health Services, Inc. ("Intermountain") regarding a credit that Intermountain will grant to Salt Lake County ("County") for emergency medical care, as defined below, of inmates of the County Jail for whom the County has legal responsibility to provide emergency medical care ("Inmates") when such Inmates are transported to the Intermountain Medical Center ("IMC") located in Murray, Utah.

This agreement was struck during a meeting of the Board's Charity Plan Review Committee and Intermountain on April 10, 2012, and then presented and voted upon by the Board at its annual meeting regarding property tax exemption matters held on April 24, 2012, pursuant to the requirements of Standard IV of the Utah State Tax Commission's Charitable Property Tax Exemption Standards for Nonprofit Hospitals and Nursing Homes ("Standard IV"). At the Charity Plan Review Committee meeting, the Board requested Intermountain's assistance in covering a portion of the costs of emergency medical care for Inmates who are transported to IMC in emergencies because of IMC's proximity to the County Jail. The Board explained that this assistance would not only benefit the Inmates who are treated, but all taxpayers in the County because payment for this treatment comes from the County's General Fund, to which all County taxpayers contribute.

The terms of this Agreement are as follows:

1. Annual Credit. Intermountain agrees to provide to the County a Two Hundred Thousand Dollar (\$200,000) annual credit (hereafter the "Annual Credit") to be used towards the cost of emergency medical care provided by IMC to Inmates transported to the IMC facility in compliance with emergency service transport protocols directing that an Inmate be transported to IMC because it is the closest available medical facility proximate to the County Jail in the case of emergency. The Annual Credit will begin on the first day and end on the last day of the fiscal year defined in

Intermountain Health Services, Inc.
Doug Hammer, Esq.
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2, below. Any unused Annual Credit remaining on the last day of the fiscal year will expire and shall not accrue or roll over to the following fiscal year. For purposes of this Agreement, the term "emergency medical care" shall be defined as all care provided by IMC to an Inmate from the time of such Inmate's admittance to IMC's emergency room facilities until discharged from IMC.

2. Fiscal Year for Computation of Annual Credit. The Annual Credit shall run on a fiscal year beginning May 1 of the current calendar year and ending on April 30 of the following calendar year.

3. Calculation and Application of Annual Credit. For each fiscal year during which the Annual Credit is granted, Intermountain will provide to the County a quarterly statement describing and detailing all of the emergency medical care provided to Inmates during said quarter, the cost thereof, and the amount of the unused and remaining Annual Credit. The cost of the emergency medical care shall be calculated based on the most recent calendar year State Medicaid payment percentage. In each fiscal year, Intermountain will bill the County for all emergency medical care provided to Inmates, but until the total cost of emergency medical care exceeds the Annual Credit in any given year, the charges on all such periodic billings will be reduced to zero via application of the Annual Credit. Once the cost for emergency medical care in any fiscal year has exceeded the Annual Credit, Intermountain will thereafter be entitled to reimbursement by the County for the cost of all emergency medical care provided to Inmates for the remainder of said fiscal year, calculated at the State Medicaid Rate.

4. Term and Termination of Agreement. The term of this Agreement shall begin May 1, 2012 and shall expire on April 30, 2017 (the "Initial Term"). If both parties mutually agree, then upon expiration of the Initial Term, the Annual Credit will automatically renew annually at the same amount for additional one year terms (the "Renewal Terms"). Provided, however, that during any Renewal Term if Intermountain: (i) provides written notice to the Board at least sixty (60) days prior to the Board's annual meeting held pursuant to Standard IV on or before May 1st of each calendar year, and (ii) makes itself available, if desired by the Board, for a meeting with the County's Charity Plan Review Committee to discuss and review the proposed changes set forth in the written notice, the Annual Credit will be increased, decreased or terminated, as indicated in said written notice, in which case the terms of that notice will be incorporated herein effective as of the first day of the next fiscal year.

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IN WITNESS WHEREOF, the undersigned hereby acknowledge their agreement to the foregoing terms effective as of the date first written above.

SALT LAKE COUNTY BOARD OF EQUALIZATION

By: David A. Wilder

INTERMOUNTAIN HEALTHCARE HEALTH SERVICES, INC.

By: _____

April 25, 2017

Intermountain Healthcare Health Services, Inc.
Attn: Doug Hammer
36 South State Street
Salt Lake City, UT 84111

Re: *Renewal of Amended Agreement for Emergency Medical Care of County Jail Inmates*

Dear Mr. Hammer:

By letter dated June 19, 2012, the Salt Lake County Board of Equalization ("Board") and IHC Health Services, Inc. ("Intermountain") entered an agreement whereby Intermountain agreed to provide Salt Lake County an annual credit of \$200,000.00 to be used towards the cost of emergency medical care provided by the Intermountain Medical Center ("IMC") for inmates of the County Jail for whom the County had legal responsibility to provide emergency medical care when such inmates were transported to the IMC located in Murray, Utah ("Agreement"). The initial term of this Agreement began May 1, 2012 and was to expire on April 30, 2017, unless both parties mutually agreed to renew the Agreement with automatic annual renewals and subject to specified conditions. A copy of the letter is attached hereto and incorporated herein.

By letter dated May 15, 2014, the Board and Intermountain amended the Agreement to allow for an annual inflation adjustment using the Medicare APC rate (which also covers Utah Medicaid, published January 1st of each year by the Centers for Medicare/Medicaid Services) with each annual adjustment being effective as of May 1st of each fiscal year during the remaining term of the Agreement ("Amended Agreement"). A copy of the May 15, 2014 letter is also attached and incorporated herein.

By this letter, duly signed by both parties, the Board and Intermountain agree to renew the Amended Agreement consistent with its terms and conditions. The Amended Agreement will automatically renew for additional one year terms. The Annual Credit may be increased, decreased or terminated by notice to the Board consistent with the terms and conditions specified in the Amended Agreement.

IN WITNESS WHEREOF, the undersigned entities, through their duly authorized representative, have affixed their signatures below evidencing their acknowledgment and agreement to the renewal of the Amended Agreement, to be effective as of the date indicated hereinabove.

SALT LAKE COUNTY BOARD OF EQUALIZATION

By: *Amiee Underwood*

Its: chair

INTERMOUNTAIN HEALTHCARE HEALTH SERVICES,
INC.

By: *Joe Mott*

Joe Mott, Chief Executive Officer
Intermountain Medical Center

2023 Intermountain Medical Center ER Credit: \$240,820.15(2% annual inflation adjustment)

As of April 2024, 84% of the credit has been expended.

IMC Expenditures listed below in yellow show expenses that have *exceeded* the credit for 2023.

In Custody Medical Outside Service expenses are charges incurred from non-IMC providers.

Description	Account	Budget	Expense
In-Custody Ambulance	653010	\$ 352,478.00	\$ 298,683.85
Incustody Contracted Health	653040	\$ 3,245,370.00	\$ 2,660,082.36
Incustody Medical Outside Serv	653045	\$ 2,111,582.00	\$ 1,180,475.66
IMC Expenditures	653045	\$ -	\$ 27,003
In-Custody Dental	653050	\$ 183,449.00	\$ 108,483.89
In-Custody Pharmaceuticals	653055	\$ 2,137,212.00	\$ 2,044,474.96