ST. LUKE'S COLLEGE
IOWA HEALTH SYSTEM

2720 STONE PARK BOULEVARD
SIOUX CITY, IOWA 51104
712-279-3149
FAX 712-233-8017

July 5, 2012

Carolyn Small
Postsecondary Registration Administrator
Iowa College Student Aid Commission
603 E. 12th St. FL 5th
Des Moines IA 50319

Carolyn,

Please accept the contents of this box as St. Luke's College's Postsecondary Registration for the State of Iowa. Included in this box is the application along with the supporting documents as well as the CD that contains the electronic documents.

In addition to the Postsecondary Registration please accept St. Luke's College's Fiduciary Responsibility exemption application.

If you need anything else or have questions regarding this registration please contact me at (712) 279-3377.

Respectfully,

Danelle Johannsen

Danelle Johannsen
Dept. Chair, Student Services

Iowa College Student Aid Commission

Postsecondary Registration Administrator
200 10th Street, Fourth Floor
Des Moines, IA 50309
(515) 725-3470

Postsecondary Registration
Iowa Code Chapter 261B

This is the application form for all schools that are required to register under Iowa Code Chapter 261B.

All items must be completed before the registration application or the exemption will be considered received for processing. If there is insufficient space on the form to provide all requested information, use additional pages as required, numbering to correspond to the item. Other documents or materials may be attached to the form in lieu of providing the information on the form. In such cases, the material or document should be referenced on the form and *clearly marked* for ease of identification.

Submit one paper copy and one electronic pdf copy of the application.

GENERAL INFORMATION

Q. *Who must register?*

A. Registration is required for any school that maintains or conducts one or more courses of instruction, including courses of instruction by correspondence or other distance delivery offered in this state or which has a presence in this state and offers courses in other states or foreign countries and is not subject to an exception described in Iowa Code Chapter 261B.11.

"School" is defined as an entity which:
a. Is, owns, or operates a nonprofit postsecondary educational institution.
b. Provides a postsecondary instructional program or course leading to a degree.
c. Uses in its name the term "college", "academy", "institute", or "university" or a similar term to imply that the person is primarily engaged in the education of students at the postsecondary level, and which charges for its services.

"Presence" means maintaining a physical, postal, telephone or internet address within Iowa. "*Presence*" does not mean, "located in Iowa".

Q. *What is required to register?*

A. To register, a school must first be accredited by an agency or organization approved or recognized by the United States Department of Education or a successor agency and be approved by all State of Iowa agencies with approval jurisdiction, and subsequently, except as provided in subsection 2, be approved for operation by the Iowa College Student Aid Commission.

An educational practitioner preparation program that is operated by a school that applies to register the program in accordance with this chapter must be accredited by an agency or organization approved or recognized by the United States Department of Education or a successor agency and in addition, be approved by the state board of education pursuant to section 256.7, subsection 3, and subsequently be approved for operation by the Iowa College Student Aid Commission.

Q. *When must registration and renewal occur?*

A. Registration must occur ***prior*** to the school commencing instruction which would bring the school under the registration requirement.

1. Registrations must be renewed every four years.

2. Registrations must also be renewed upon any substantive change in program offerings, location or accreditation.

Q. *Must the school also file a bond under Iowa Code §714.17 et seq?*

A. The provisions of *Iowa Code* § 714.17 *et seq.* require the posting of proof of financial security, as defined by a list of organizations that are *not* required to provide proof of financial security. There is no automatic exemption between chapters 261B and 714.

Whether a school is subject to Iowa Code Chapter 714 depends upon the specific situation of the school. A school must review the provisions of Iowa Code Chapter 714 to determine how the law applies to the school's own situation.

Q. *If the school is incorporated under the laws of a jurisdiction other than Iowa, must the school also obtain a Certificate of Authority to do business in Iowa? Is registration under Chapter 261B required if a Certificate of Authority to do business in Iowa has been granted?*

A. *Iowa Code* §490.1501 requires a non-Iowa for profit corporation to obtain a Certificate of Authority from the Secretary of State before business is transacted in Iowa. *Iowa Code* §504.1501 similarly requires non-Iowa nonprofit corporations to obtain a Certificate of Authority from the Secretary of State prior to conducting affairs in Iowa. Registration under *Iowa Code* Chapter 261B is not a substitute for obtaining a Certificate of Authority. An incorporated school must review the provisions of *Iowa Code* §490.1501 *et seq.* or §504.1501 *et seq.* in the context of the school's planned activities to determine whether a Certificate of Authority is required. The Secretary of State may be contacted at the following address.

Secretary of State
State Capitol, Room 105
Des Moines, Iowa 50319.
Phone: (515) 281-8993
FAX: (515) 242-5952
Website: www.sos.state.ia.us

Q. What is the fee for registration or renewal?

A. The complete application fee structure is as follows:

Initial application	$4,000
Renewal	$4,000
Substantive Change or Amendment	$1,000

The information you provide will be open to public inspection under Iowa Code Chapter 22.11

Iowa College Student Aid Commission

Postsecondary Approval and Registration Administrator
200 10th Street, Fourth Floor
Des Moines, IA 50309
(515) 725-3470

Application for Approval and Registration of Postsecondary School Iowa Code Chapter 261B

Pursuant to Iowa Code Chapter 261B, the undersigned school applies for registration to conduct or maintain one or more courses of instruction, including courses of instruction by correspondence, where the courses are offered in Iowa or the school has a presence in Iowa and desires to offer courses in other states or foreign countries.

Submit a paper document and a complete duplicate in pdf format on a CD.
Applications may be submitted electronically by contacting the Postsecondary Approval Administrator at the Iowa College Student Aid Commission.

Applications for an initial approval and registration must include a *non-refundable* check for $4,000 payable to the State of Iowa.

Applications fees are to be sent to:

Postsecondary Approval and Registration Administrator
200 10th Street, Fourth Floor
Des Moines, IA 50309

All items must be completed before the application will be considered as received by the Commission. Attach additional pages as needed to provide the requested information. Responses are required to have a minimum of a summary paragraph on this form. Responses that include only statements similar to "please see attached", will be considered incomplete. Other documents or materials may also be attached to support the application. Attachments must be tabbed and clearly marked on both the paper and pdf documents..

(Registrations must be renewed every four years or upon any substantive change in program offerings, location, or accreditation.)

Name of school and address of the principal office as defined in Iowa Code Section 490.140 or 510.141: [(261B.4(2))] and [(261B.4(1))]

Name of School: St. Luke's College
Suite:
Street: 2720 Stone Park Boulevard
City: Sioux City
State: Iowa
Zip: 51104
Country: United States
Telephone Number (including country or area code): (712) 279-3149

Type of corporation:

[ ] For-profit
[X] Non-profit

Address of this school in all in other states, and in foreign countries:

Suite	Street	City	State	Zip	Country	Telephone

Address of all locations in Iowa where instruction is to be provided

Suite	Street	City	State	Zip	Country	Telephone
	2720 Stone Park Blvd	Sioux City	Iowa	51104	United States	(712) 279-3149
Dordt College	498 4th Ave NE	Sioux Center	Iowa	51250	United States	1-800-343-6738

Tuition charges, fees and other costs payable to the school by a student. [(261B.4(3))]

**St. Luke's College's Annual Academic Year costs

Program to be Offered in Iowa	Tuition	Fees	Books and Supplies	Other	Total
Nursing	15,300	980	1250	500	18,030
Radiology Technology	15,300	980	1250	500	18,030
Respiratory Care	15,300	980	1250	500	18,030
Medical Laboratory Science	4,500	NA	700	500	5,200
Phlebotomy	800	NA	NA	NA	800
Mammography	858	NA	NA	NA	858
Computerized Tomography	1859	NA	NA	NA	1859
Magnetic Resonance Imaging	1859	NA	NA	NA	1859

**Additional program costs are listed on attachment

Refund policy of the school for the return of refundable portions of tuition, fees, or other charges [(261B.4(4))] If the refund policy is attached, please summarize the policy below.

St. Luke's College refund policy is attached but a summary is as follows: On or before the 1st day of class is 100%, Week #1= 75%, Week #2 = 50%, Week #3 = 25%, Week #4 = 25%, Week5+ = 0%.

Degrees granted by the school [(261B.4(5))]

Offered in Iowa [(261B.4(11))]

Associate of Science Degree in the following: Nursing, Radiologic Technology, Respiratory Care. Certificate in the following: Medical Laboratory Sciences, Phlebotomy, Clinical Pastoral Care, Mammography[a], Computerized Tomography, Magnetic Resonance Imaging, Ultrasound and Clinical Pastoral Education.

Offered outside of Iowa

St. Luke's College does not grant degrees outside of Iowa

Name, business address and telephone number of the chief executive officer of the school: [(261B.4(7))]

Name: Michael D. Stiles

Suite: Office of the Chancellor

Street: 2720 Stone Park Boulevard
City: Sioux City
State: Iowa
Zip: 51104
Country: United States
Telephone Number (including country or area code): (712) 279-3148

Provide a copy or description of the means by which the school intends to comply with 261B.9 [(261B.4(8))].
Code section 261B.9 is as follows:

261B.9 DISCLOSURE TO STUDENTS.

Prior to the commencement of a course of instruction and prior to the receipt of a tuition charge or fee for a course of instruction, a school shall provide written disclosure to students of the following information accompanied by a statement that the information is being provided in compliance with this section:

1. The name or title of the course.
2. A brief description of the subject matter of the course.
3. The tuition charge or other fees charged for the course. If a student is enrolled in more than one course at the school, the tuition charge or fee for all courses may be stated in one sum.
4. The refund policy of the school for the return of the refundable portion of tuition, fees, or other charges. If refunds are not to be paid, the information shall state that fact.
5. Whether the credential or certificate issued, awarded, or credited to a student upon completion of the course or the fact of completion of the course is applicable toward a degree granted by the school and, if so, under what circumstances the application will be made.
6. The name of the accrediting agency recognized by the United States department of education or its successor agency which has accredited the school.

Response:

All prospective students receive a brochure that lists the curriculum for our programs. They either receive this via the postal mail or in person. The brochure includes the cost per credit hour and any applicable fees. In addition, the brochure states that all graduates are eligible to take the national examination for state licensure. The refund policy is stated on the College's website along with tuition and fees and a more detailed description of the courses required for a degree. The website lists the accrediting agency for the College as well as for each specific program. All prospective students are encouraged to go to the College's website for more detailed information. All students are counseled at the time of during summer registration on what courses are required for the degree.

Name, address, and telephone number of a contact person in Iowa. [(261B.4(10))]

Name: Danelle Iohannsen
Suite: Student Services Department
Street: 2720 Stone Park Boulevard
City: Sioux City
State: Iowa
Zip: 51104
Country: United States

Telephone Number (including country or area code): (712)-279-3377

Name, address, and title of the other officers and members of the legal governing body of the school: [(261B.4(6))]

Officer Number 1

Name: Rex Holtze, Chairperson
Suite: Holtze Construction
Street: 412 Pavonia Street
City: Sioux City
State: Iowa
Zip: 51101
Country: United States
Telephone No. (including country or area code): (712) 258-4585

For officers 2 or more, add pages as needed: Additional officers are listed on attachment

Owner Number 2

Names and addresses of persons owning more than 10% of the school: [(261B.4(6))]

Name: Northwest Iowa Hospital Corporation DBA St. Luke's Regional Medical Center
Suite:
Street: 2720 Stone Park Blvd
City: Sioux City
State: Iowa
Zip: 51104
Country: United States
Telephone Number (including country or area code): (712) 279-3500

For owners 2 or more, add pages as needed

Name all agencies accrediting the institution. For each agency, include **name, address, telephone number, and whether the agency is recognized by the U.S. Department of Education. [**(261B.4(9))] Attach copies of accreditation certificates of status for each agency. If the Iowa location is not accredited, provide accrediting agency certification that the Iowa location will be granted accreditation upon approval by the College Student Aid Commission. **Provide documentation that every location of applicant school is approved by the accrediting agency and in good standing, for all locations throughout the world.**

Accrediting agency 1

Name: Higher Learning Commission of the North Central Association of Colleges and Schools
Suite: 2400
Street: 30 North LaSalle Street
City: Chicago
State: Illinois
Zip: 60602-2504
Country: United States
Telephone Number (including country or area code): 1-800-621-7440
Contact Person: Karen Solomon

Is this agency recognized by the U. S. Department of Education? [X] Yes [ ] No

Accrediting Agency 2

Name: National League for Nursing Accrediting Commision
Suite: 850
Street: 3343 Peachtree Road, Northeast
City: Atlanta
State: Georgia
Zip: 30326
Country: United States
Telephone Number (including country or area code): (404) 975-5000
Contact Person: Sharon Tanner, EdD, RN

Is this agency recognized by the U. S. Department of Education? [X] Yes [ ] No

Accrediting Agency 3

Name: Iowa Board of Nursing
Suite: B
Street: River Point Business Park, 400 Southwest 8th Street
City: Des Moines
State: Iowa
Zip: 50309-4685
Country: United States
Telephone No. (including country or area code): (515) 281-3255
Contact Person: Kathy Weinberg, RN, MSN

Is this agency recognized by the U. S. Department of Education? [ ] Yes [X] No

Accrediting Agency 4+

Respond on a separate page: Additional Accrediting Agencies are listed on attachment

Describe the procedures followed by the school for permanent preservation of student records. [(261B.4(12))]

Once a student is no longer enrolled at St. Luke's College their academic files are permanently retained in a fireproof file cabinet in a locked storage room Their financial aid files are retained in a locked storage room for 5 years. We are starting to scan documents and storing them on the college server for future reference.

Provide the contact information to be used by students and graduates who seek to obtain transcript information.

Name: Michelle Fitch
Suite: Student Services Department
Street: 2720 Stone Park Boulevard
City: Sioux City
State: Iowa
Zip: 51104
Country: United States
Telephone Number. (including country or area code): (712) 279-3503

List the states and approval or registration agencies for all states in which the school operates or maintains a presence.

State	Agency Name	Address	Contact Person	Telephone Number

Describe the academic and instructional methodologies and delivery systems to be used by the school and the extent to which the school anticipates each methodology and delivery system will be used,, including, but not limited to, classroom instruction, correspondence, internet, electronic telecommunications, independent study, and portfolio experience evaluation. [(261B.4(13))]

St. Luke's College predominately teaches in a classroom setting/face to face. Clinical settings are conducted with a faculty member or preceptor. St. Luke's College utilizes the portal to deliver some course material through this online method. We have several general education courses that deliver their classroom assignments, documents information, etc via the student portal. We do not offer 100% courses online.

Provide the name of every other State of Iowa agency required to approve the applicant school in Iowa, the school's contact person at the agency and the current status of that approval. Attach documentation in the form of a letter or certificate for each agency.

Agency Name	Contact Person	Telephone Number	Approval Status
Iowa Board of Nursing	Kathy Weinberg	(515) 281-3255	Approved

Is the school subject to a limitation, suspension or termination (LST) order issued by the U.S. Department of Education?

[ ] Yes [X] No

If yes, explain below.

Provide the name and contact information for a U. S. Department of Education official who can verify the LST statement.

Carolyn Small, Postsecondary Registration Administrator, Iowa College Aid Commission will verify this information

Do you:

Enroll students in Iowa? [X] Yes [ ] No
Employ Iowa faculty? [X] Yes [ ] No

Do you intend to:

Enroll students in Iowa? [X] Yes [ ] No
Employ Iowa faculty? [X] Yes [ ] No

Describe current operations or plans to enroll students in Iowa or employ Iowa faculty.

St. Luke's College admits/recruits qualifying students through the region. St. Luke's College hires/recruits qualifying faculty throughout the region. The Human Resource Department advertises job vacancies in local and regional venues. We hire employees that are the most qualified for the position.

Name, address, and telephone number of full-time employees in Iowa.

Name: Michael D. Stiles
Suite: Office of the Chancellor
Street: 2720 Stone Park Blvd
City: Sioux City
State: Iowa
Zip: 51104
Country: United States
Telephone Number (including country or area code): (712) 279-3148

Will your school comply with *Iowa Code* section 261B.7 limiting the use of references to the Secretary of State, State of Iowa, or College Student Aid Commission in promotional material (See the *Iowa Code* for details)

[X] Yes [ ] No

Will your school comply with the requirements of *Iowa Code* section 261.9(1)"e" to "g"? [

(See the *Iowa Code* for details.) [X] Yes [ ] No

Does the school agree to file annual reports that the Commission requires from all Iowa colleges and universities?

[X] Yes [ ] No

Attached a copy of the applicant school's most recent audit prepared by a certified public accounting firm no more than 12 months prior to the application and state below where, in the audit report, there is evidence that the auditor is providing an unqualified opinion.

Page 5 of the audit report reflects the auditor providing an unqualified opinion

Describe how students will be provided with access to learning resources, including appropriate library and other support services requisite for the schools' degree programs.

Students are provided tutoring at no charge. One of our tutors is a retired nursing faculty member. Students also have available to them 3 full time staff members in the library that are available at extended hours during the week. The library has 3100 reference materials available to students- 982 Nursing references, 83 General Education references, 78 Respiratory Care references, 83 Imaging Sciences references, 105 print journals and approximately 7000 online journals that provide students the reference materials needed to be successful in the degree programs. In addition, the St.. Luke's College library participates in interlibrary loan services with a variety of libraries in the United States so students are able to access any material needed to aid in their success

Provide evidence that faculty within an appropriate discipline are involved in developing and evaluating curriculum for the program(s) to be registered in Iowa.

Faculty discuss curriculum development during their staff meetings. Minutes are captured at each meeting.

Provide evidence that the school has adequate physical facilities appropriate for the program(s) to be offered and are located in the state. Include a copy of a signed agreement for a facility purchase or lease or option to purchase or lease. Please include a photograph of the location.

Please see attachment for evidence and photographs

Include a statement, signed by the chief executive officer of the applicant school, on school letterhead, demonstrating the school's commitment to the delivery of programs located in Iowa, and agreeing to provide alternatives for students to complete programs at other institutions if the applicant school closes the program before students have completed their courses of study.

Statement may be in an attached document. Please see attached

Provide an organizational plan that shows the location and physical address, telephone number, fax number and contact information for all internet-based and site-based educational locations, administrative, and service centers operated by the applicant and any parent organization.

St. Luke's College is a single administrative campus/site in Iowa. Clinical sites located in Iowa are included with this application.

Provide documentation showing the school's policy for the resolution of student and graduate comments and complaints. Provide complete contact information to which complainants may be referred.

The Student Complaint Log policy can be found on page 27 of the Student Handbook for 2011-2012. The policy is attached to this application. the contact information is as follows:

Dr. Richard Ayi, Executive Dean/Chief Academic Officer; Danelle Johannsen, Department Chair, Student Services; Jodi Kolar, Department Chair, Nursing Education; Dr. Dan Jensen, Department Chair, Imaging Sciences Education; Allen Barbaro, Department Char, Respiratory Care Education, Pam Briese, Department Chair, Medical Laboratory Sciences - 2720 Stone Park Boulevard, Sioux City, IA 51104

Provide a copy of a current Certificate of Authority provided by the applicant's home state and the Iowa Secretary of State.

The form from the Secretary of State for the State of Iowa Fictious Name Resolution business filing number 57020 is attached.

Provide the U.S. Department of Education cohort default rate for each associated organizational entity for which the U.S. Department of Education reports a cohort default rate.

St. Luke's College FY 2010 Cohort Default Rate is 2.8%

Provide the average debt upon graduation of individuals completing programs at each branch location and the entire organization,

Reporting average debt upon graduation for the May 2011 graduates:

Nursing graduates $21,796

Radiology Technology graduates $14,150

Respiratory Care graduates $10,563

St. Luke's College graduates $17,017

** Medical Laboratory Science graduates do not receive financial aid at St. Luke's College.

Provide the U. S. Department of Education cohort graduation rate for each branch location and the total organization, showing rates for graduates of diploma, two-year, and four-year, programs if those rates are reported to the U. S. Department of Education National Center for Education Statistics.

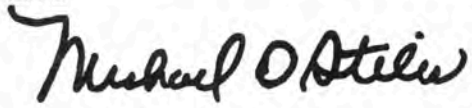
St. Luke's College's cohort graduation rate is 100%. This figure is based on first time, full time students. St. Luke's College does not have a large population of this type of student.

SIGNATURE

Applicant School Chief Executive Officer

Michael D. Stiles
Name

Chancellor
Title



Signature

7/2/12
Date

If any information in this application changes between the time of application Commission action, the school must inform the Commission by filing an Amended Application clearly indicating the information which is being amended. Amendments must be received before the Commission takes action.

St. Luke's College

State Authorization Application

October 2011

- Tuition Charges, fees and other costs payable to the school by a student [261B.4(3))]

In addition to previously listed programs

Program to be Offered in Iowa	Tuition	Fees	Books and Supplies	Other	Total
Ultrasound	$3425	NA	NA	NA	$3425
Clinical Pastoral Care	$500	NA	NA	NA	$500

- Name, address and title of the other officers and members of the legal governing body of the school:

ST. LUKE'S COLLEGE BOARD OF DIRECTORS
2012

ALDRICH, ANGELA, M.D. (Annual)
Bus: Siouxland Obstetrics & Gynecology P.C.
2730 Pierce Street, Ste. 201
Sioux City, IA 51104
(712) 277-3141
Email: aja@siouxlandobgyn.com
Res: 400 W. Tower Road
Dakota Dunes, SD 57049
(712) 239-9808
Spouse: Kris

GALLEGO, KELLY, M.D. (2012)
Bus: 2800 Pierce Street
Suite 101
Sioux City, IA 51104
(712) 224-8677
(712) 212-3205 (Cell)
(712) 277-1662 (FAX)
Email: kgallego32@hotmail.com
Website: http://www.drgallego.com
Spouse: Emily

MONK, DEBORAH (DEBBIE) (2013) **TREASURER**
Res: 946 Willow Drive
Dakota Dunes, SD 57049
(605) 422-2121
(712) 251-9298 (Cell)
Email: odenali@aol.com
dacmonk@yahoo.com
Spouse: Terry

WELLENDORF, SHARON (2012)
Bus: Chief Nursing Officer
Horn Memorial Hospital
701 East Second Street
Ida Grove, IA 51445
(712) 364-3311, Ext. 7268
Email: swellendorf@hornmemorialhospital.org
Res: 500 Barnes Street
Ida Grove, IA 51445-1612
(712) 364-2715
Spouse: Dale

BIRKLEY, DWIGHT (2014)
Bus: Wagner, Ear, Nose & Throat
2730 Pierce Street, Ste. 204
Sioux City, IA 51104
(712) 234-8787
Email: birkleyd@tssllp.net
Email: bobbih@tssllp.net (Bobbi Hanson)

GONDEK, GRETCHEN (2013)
Bus: General Manager
KWIT—WITCC
4647 Stone Ave.
Sioux City, IA 51106
Email: gondekg@witcc.edu
274-6406
Res: 4424 46th Street
Sioux City, IA 51108
239-2879
Spouse: Russ

QUESENBERRY , JAMES, M.D. (2014) **(2011)**
Bus: Pathologist
St. Luke's Regional Medical Center
2720 Pierce Street
Sioux City, IA 51104
(712) 279) 3165/(712) 251-5853 (Cell)
FAX: (712) 279-7034
Email: quesenjt@stlukes.org
Res: 21 Quail Ct.
Sioux City, IA 51104
Spouse: Shannon

ZENOR, BEV (Annual)
Bus: Director
Sunrise Retirement Community
5501 E. Gordon Drive
Sioux City, IA 51106
(712) 276-3821, Ext. 3106
Email: zenorb@sunriseretirement.com
Spouse: Mort

DEEDS, WILLIAM (BILL), PH.D. (2012) **Secretary**
Bus: Vice President of Academic Affairs &
Dean of the College
Morningside College
1501 Morningside Avenue
Sioux City, IA 51106
(712) 274-5232
E-mail: deeds@morningside.edu
Res: 4705 Old Lakeport Road
Sioux City, IA 51106
(712) 271-1876
Spouse: Pam Hoadley

HOLTZE, REX D, JR. (2012)
Chairperson
Bus: **RGC Constructors**
(712) 251-8457 (Cell)
Email: rex@rgcconstructors.com
Res: 2810 Valley Dr.
Sioux City, IA 51104
(712) 226-3949
Spouse: Michele

ROSENKRANS, KURT, M.D. (2014) **(2011)**
Bus: Siouxland Medical Education Foundation
(Attn: Dee Ahlers)
2501 Pierce Street
Sioux City, IA 51104
(712) 294-5024 (Dee)/(712) 204-1101
FAX: (712) 294-5091
Email: k.rosenkrans@slmef.org
Email CC: d.ahlers@slmef.org
Res: P.O. Box 1967
No. Sioux City, SD 57049

ExOfficio:
Michael D. Stiles, Chancellor
(Marti Lafferty, Admin. Assistant, Ext. 3149 or Audrey Kinyon, Ext. 3939)

Lynn Wold, COO
(Kristin Casotti, Admin. Assistant, Ext. 3204)

Peter Thoreen, CEO
(Susan Hall, Administrative Assistant, Ext. 3202)

Health Foundation:
Susan Unger, V.P. of Development
(Kristin Casotti, Administrative Assistant, Ext. 3204)

St. Luke's Regional Medical Center
Priscilla Stokes, V.P. Patient Care
(Sumbra Hall, Administrative Assistant, Ext. 3545)

St. Luke's College Attendees:
Richard Ayi, Executive Dean/Chief Academic Officer
Dan Jensen, Dept. Chair, Imaging Science

ELSEN, THOMAS (TOM) (2014) **Vice Chairperson**
Bus: V. P., Marketing
American Pop Corn
P.O. Box 178 (Location: One Fun Place, 51108)

KIMMEL, BARBARA (BARB) (2013) **(2010)**
Bus: United Real Estate Solutions
302 Jones Street, Ste 100
Sioux City, IA 51101

TAYLOR, CURTIS J., PH.D. (2013) **(2010)**
Bus: Special Assistant to the President
Dordt College
498 4th Avenue NE

ST. LUKE'S COLLEGE BOARD OF DIRECTORS 2012			
Sioux City, IA 51102 (712) 239-1232, Ext. 215/(712) 490-4366 (Cell) Email: tome@jollytime.com **Res:** 5502 Christy Road Sioux City, IA 51106 (712) 276-0725 Email: elsenvic@yahoo.com Spouse: Vicki	(712) 226-6000 (712) 251-4053 (Cell) Email: barbkimmel@longlines.com **Res:** 111 Doral Lane Dakota Dunes, SD 57049 (605) 422-2016 Spouse: Tom	Sioux Center, IA 51250-1697 (712) 722-6006 (712) 441-2878 (Cell) (712) 722-3101 (FAX) Email: curtis@dordt.edu **Res:** 503 6th Street Sioux Center, IA 51250 (712) 722-2878 Spouse: Sheryl	Allen Barbaro, Dept. Chair, Respiratory Care Jodi Kolar, Dept. Chair, Nursing Pam Briese, Dept. Chair, Medical Lab Science Danelle Johannsen, Dept. Chair, Admin. & Student Services Laura Mischke, Dept. Chair, Library Jon Millen, CPE Supervisory Candidate Audrey Kinyon, Student Services Assistant **Affiliates:** Dr. Jerry Durham, Allen College Dr. Susan Wajert, Trinity College of Nursing and H.S. Dr. Kim Johnston, Methodist College of Nursing

- Name all agencies accrediting the institution

Accrediting Agency 4

Name: Joint Review Committee on Education in Radiologic Technology

Suite: 2850

Street: 20 N Wacker Drive

City: Chicago

State: Illinois

Zip: 60606-3182

Country: United States

Telephone Number (including country or area code): (312) 704-5300

Contact Person: Leslie F. Winter, M.S., R.T.(R), Chief Executive Officer

Is this agency recognized by the U. S. Department of Education? [X] Yes [ ] No

Accrediting Agency 5

Name: Commission on Accreditation for Respiratory Care

Suite:

Street: 1248 Harwood Road

City: Bedford

State: Texas

Zip: 76021-4244

Country: United States

Telephone Number (including country or area code): (817) 283-2835

Contact Person: Tom Smalling, PhD, RRT, RPFT, RPSGT, FAARC, Executive Director

Is this agency recognized by the U. S. Department of Education? [ ] Yes [X] No

Accrediting Agency 6

Name: National Accrediting Agency for Clinical Laboratory Sciences

Suite: 720

Street: 5600 North River Road

City: Rosemont

State: Illinois

Zip: 60018-5119

Country: United States

Telephone Number (including country or area code): (773) 714-8880

Contact Person: Dan Tice, Phlebotomy Program Coordinator and Gwen James-Oriaikhi, Medical Technology/Medical Laboratory Sciences Program Coordinator

Is this agency recognized by the U. S. Department of Education? [ ] Yes [X] No

Accrediting Agency 7

Name: Association for Clinical Pastoral Education, Inc

Suite: 103

Street: 1549 Clairmont Road

City: Decatur

State: Georgia

Zip: 30033-4635

Country: United States

Telephone Number (including country or area code): (404) 320-1472

Contact Person: Teresa E Snorton, D. Min., Executive Director

Is this agency recognized by the U. S. Department of Education? [ ] Yes [X] No

Name, address and telephone number of full-time employees in Iowa (administration, program directors, and or clinical coordinators) Vitaes are attached for these individuals as well as the full –time faculty in located in Iowa

Name: Richard Ayi, PhD

Suite: Office of Executive Dean, Chief Academic Officer

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3187

Name: Danelle Johannsen, Department Chair of Student Services

Suite: Office Student Services

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3377

Name: Jodi Kolar, Dept Chair, Nursing Education

Suite: Nursing Education

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3729

Name: Molly Purscell, Clinical Coordinator, Nursing Education

Suite: Nursing Education

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3909

Name: Allen Barbaro, Dept. Chair, Respiratory Care Education

Suite: Respiratory Care Education

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-7964

Name: Cindy Duncan, Clinical Coordinator, Respiratory Care Education

Suite: Respiratory Care Education

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-1806

Name: Pam Briese, Dept. Chair, Medical Laboratory Sciences Education

Suite: Medical Laboratory Sciences Education

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3967

Name: Dr. Dan Jensen, Dept. Chair, Imaging Sciences (Radiologic Technology) Education

Suite: Imaging Sciences Education

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3734

Name: Theresa Holst, Clinical Coordinator, Imaging Sciences (Radiologic Technology) Education

Suite: Imaging Sciences

Street: 2720 Stone Park Blvd

City: Sioux City

State: Iowa

Zip: 51104

Country: United States

Telephone Number (including country or area code): (712) 279-3651

Last Updated: June 28, 2012

St. Luke's College
Sioux City, IA
Statement of Physical Facilities

Summary Statement: St. Luke's College operates as a division of St. Luke's Regional Medical Center and all physical assets of the College are similarly physical assets of the Medical Center. The College currently controls the scheduling of the entire property consisting of 10,030 square feet at 2616 Pierce Street and 18,295 square feet in Physician Center One at 2800 Pierce Street. Additionally the College has access to 12,532 square feet of instructional, meeting, and dining space in the Medical Center at 2720 Stone Park Blvd.

2616 Pierce Street:

- **Common Name:** St. Luke's College
- **Ownership:** St. Luke's Regional Medical Center
- **College Access:** The College is the only occupant of this building and has exclusive control of the use and scheduling of the full property.
- **Square Feet:** 10,030
- **Primary Functions:** This building serves as the primary College facility and is home to Student Services, Library, Medical Laboratory Sciences Education, Clinical Pastoral Education, and College Administration.
- **General Uses:** Student Services spaces include 1 classroom, 7 offices, 8 conference rooms, student study center with 7 group/individual study rooms, and 3 storage rooms. Student Services also is responsible for general purpose spaces that include restrooms, a kitchenette and student commons/lounge area.

- The Library spaces include 3 offices, 1 circulation desk, 1 computer lab, 1 bookstore, 1 primary collection room and several multi-function spaces for lounging, study, testing and other activities. Medical Laboratory Sciences Education spaces include 1 classroom, 2 offices, 2 conference rooms and 1 supply room. Clinical Pastoral Education spaces include 1 classroom, 1 office, and 1 resource/conference room. College Administration spaces include 2 offices and 2 conference rooms.

2800 Pierce Street:

- **Common Name:** Physician Center One
- **Ownership:** St. Luke's Regional Medical Center
- **College Access:** The College has exclusive control of the use and scheduling of a major portion of the west side of second floor and all of third floor. The remaining floors and suites are leased to physician tenants or to St. Luke's Health Foundation.
- **Square Feet:** 18,295
- **Primary Functions:** The second floor space is home to Respiratory Care Education and Imaging Sciences Education. The third floor space is home to Nursing Education.
- **General Uses:** Respiratory Care Education Suite includes 1 classroom, 1 sills lab, 1 supply room, 2 offices and 1 small study/testing room. The suite also includes 2 restrooms, 1 kitchenette and 1 lounge/conference room that is shared with the Imaging Sciences Suite. The Imaging Sciences Education Suite includes 1 classroom, 1 skills/positioning lab, 4 offices, and 1 conference room. The Nursing Education Suite occupies the entire third floor of the building and includes 4 classrooms, 1 skills lab, 5 conference rooms, 19 offices, 1 student kitchenette/lounge, 1 student commons area, 1 faculty lounge and multiple restrooms.

2720 Stone Park Blvd:

- **Common Name:** St. Luke's Regional Medical Center
- **Ownership:** St. Luke's Regional Medical Center
- **College Access:** The College has equal access to scheduling the common meeting rooms, auditorium, atrium, and Auxiliary Dining Room with all other functional areas and departments of the Medical Center. These spaces are reserved through a structured policy and process that effectively balances the needs and priorities of all elements of the Medical Center.
- **Square Feet:** 12,532
- **Primary Functions:** The College uses the Medical Center spaces on an "as needed" basis, primarily for larger events and special functions.
- **General Uses:** 252 seat auditorium (3,598 sq.ft.); Suite of meeting rooms that can be configured in a variety of configurations up to five separate rooms (3,217 sq.ft.); Atrium that is used for receptions, registrations, displays (924 sq.ft.); Administrative Board Room that is available for unique meetings (793 sq.ft.); and, Auxiliary Dining Area, a major section of the Medical Center's dining room space that can be divided off my a partitioned wall and provide meal or meeting seating for up to 220 people (4,000 sq.ft.).

Long Range Plans: The long range facility plans and strategy for the College are to continue to use 2616 Pierce Street until the College controls all four floors of Physician Center One. The College and Medical Center are planning for Physician Center One to transition from physician offices to College functions as current leases expire and the College has raised the funds necessary for renovation and relocation.

ST LUKES

PHYSICIAN
CENTER ONE

ST. LUKE'S COLLEGE
IOWA HEALTH SYSTEM
2616

ST. LUKE'S COLLEGE
IOWA HEALTH SYSTEM

2720 STONE PARK BOULEVARD
SIOUX CITY, IOWA 51104
712-279-3149
FAX 712-233-8017

St. Luke's College - Sioux City, Iowa
Commitment to Students in Case of Program/Institution Closure

St. Luke's College is committed to serve the students that are admitted and enrolled in any of the institution's programs of study. This commitment is demonstrated in the College's policies, procedures, and operating practices at the institution and program level.

In the event that St. Luke's College chooses to no longer offer a full time certificate or degree program, the institution will provide as much notice as possible to currently enrolled students and will immediately cease accepting and processing applications for admission to the impacted program of study.

Furthermore, the College will work individually with each currently enrolled student to assist them in the identification of opportunities to complete their selected course of study within St. Luke's College or at other institutions of higher learning within the region that are offering the same or similar certificate or degree program.

To the extent possible, St. Luke's College will provide support services beyond identification of alternative institutions, to include as appropriate, letters of recommendation or support, transfer of academic records, and other services to ease the transition from St. Luke's College to another institution of higher learning.

Effective Date: July 1, 2012

Michael D. Stiles
Chancellor

Clinical Sites

Radiology Program

Clinical Site	Address	Phone	Fax	Advisor	email
Burgess Health Center	1600 Diamond Avenue Onawa, IA 51040	(712) 423-2311	(712) 423- 9362	Jenny Coble	jcoble@burgesshc.org
CNOS - Dunes	575 Sioux Point Road, Dakota Dunes, SD 57049	(605) 217-2667	(605) 217-2926	Christa Rodman	Christa.Rodman@CNOS.net
CNOS - Morningside	4802 Sunnybrook Drive, Sioux City, IA 51106	(605) 217-2667	(605) 217-2695	Diane Weathers	Diane.Weathers@CNOS.net
Family Health Care Morningside	4545 Sergeant Road Sioux City, IA 51106	(712) 274-2400	(712) 274-1487	Tara Pederson	Tara.Pedersen@FHCSL.com
Floyd Valley Hospital	Hwy 3 E., PO Box 10 LeMars, IA 51021	(800) 642-6074	(712) 546-3483	Denee Hardyk	denee.hardyk@floydvalleyhospital.org
Horn Memorial Hospital	701 E. 2nd Street Ida Grove, IA 51445	(712) 364-3311	(712) 364-4341	Jerri Downs	hmyxray@hornmemorialhospital.org
Mercy Medical Center	801 5th Street Sioux City, IA 51101	(712) 279-2046	(712) 279-5619	Patti Prince	princep@mercyhealth.com
Orange City Area Health System	1000 Lincoln Circle, SE Orange City, IA 51041	(712) 737-5226	(712) 737-3891	Darin Blankespoor	blankesd@ochealthsystem.org
Providence Medical Center	1200 Providence Rd Wayne, NE 68787	(402) 375-3800	(402) 375-7650	Terri McCraney	tmccraney@providencemedical.com
Sioux Center Community Hospital & Health Center	605 South Main Ave. Sioux Center, IA 51250	(800) 722-1922	(712) 722-0800	Tony Warejcka	tony.warejcka@schospital.org]
Siouxland Urology Associates, PC	455 Sioux Point Rd Dakota Dunes, SD 57049	(605) 217-7000	(605) 217-7020	Teresa Bolton Sharon Leitru	tabolt@evertek.net sleitru@yahoo.com
South Sioux City Mercy Medical Clinic	501 First Avenue South Sioux City, NE 68776	(402) 494-3064	(402) 494-2656	Patti Limoges	limogesp@mercyhealth.com
St. Luke's Regional Medical Center	2720 Stone Park Blvd. Sioux City, IA 51104	(712) 279-3285	(712) 279-7957	Traci Statema	statemtl@stlukes.org

Respiratory Care Program

Clinical Site Addresses and Manager Names

Clinical Site	Manager Name	Title
St. Luke's Regional Medical Center 2720 Stone Park Blvd Sioux City, Iowa 51104	Dinah Crees, RRT	Manager, Respiratory Care
Mercy Medical Center 801 Fifth St. Sioux City, Iowa 51102	Harlan Hansen, RRT	Manager, Respiratory , Pulmonary , and EKG Services
Children's Hospital and Medical Center 8200 Dodge St. Omaha, Nebraska 68114-4113	Russ Sindelar, RRT	Manager, Respiratory Therapy
The Nebraska Medical Center 897576 Nebraska Medical Center Omaha, Nebraska 68198-7576	Mike Twait, RRT	Clinical Specialist, Respiratory Care Services
Sioux Center Community Hospital and Health Center 605 South Main Ave Sioux Center, Iowa 51250- 1398	Larry TeGrotenhuis, CRT	Respiratory Therapist
Burgess Health Center 1600 Diamond St Onawa, Iowa 51040- 1548	Patti Tanner, RRT	Respiratory Therapist
Buena Vista Regional Medical Center 1525 West 5th St Storm Lake, Iowa 50588-3058	Larry Schubert, CRT	Manager, Respiratory Care and Sleep Lab
Cherokee Regional Medical Center 300 Sioux Valley Dr Cherokee, Iowa 51012	Chris Nelson, RRT	Respiratory Therapist Manager
Floyd Valley Hospital 714 Lincoln St. NE LeMars, Iowa 51031-3341	Karla Anthony, CRT	Cardiopulmonary Department Manager
Avera Heart Hospital of South Dakota 4500 West 69th St Sioux Falls, South Dakota 57108	Peggy Goos, RRT	Lead Respiratory Therapist

Faith Regional Health Services 2700 Norfolk Ave Norfolk, Nebraska 68701	Maria O'Hare, RRT	Director of Cardio- Pulmonary Services
Avera Sacred Heart 501 Summit Yankton, South Dakota 57078	Lisa Miller, RRT	Supervisor, Pulmonary Services
Avera McKennan Hospital 800 East 21st St. PO Box 5045 Sioux Falls, South Dakota 57117-5045	Lanny Baker, RRT	Manager, Respiratory Care
Sanford Health 1100 South Euclid Ave PO Box 5039 Sioux Falls, South Dakota 57117-5039	Bill Roberts, RRT	Director of Respiratory Care
Ambassador of Omaha 1540 N. 72nd St Omaha, Nebraska 68114	Bill Christen, RRT	Respiratory Therapy Coordinator
Orange City Area Health System 1000 Lincoln Circle SE Orange City, Iowa 51041	Patty DeKoch, RRT	Lead Respiratory Therapist
Creighton University Medical Center 601 North 30th St Omaha, Nebraska 68131	Vernon Packard, CRT	Education Coordinator, Respiratory Care Services

St. Luke's College
Department of Nursing Education
2011/2012 Contracts with Clinical Affilates
4/9/2012

AGENCY	CONTACT	CONTACT #	E-mail
Akron Westfield Community School 850 Kerr Drive Akron, IA. 51001	Holly Kutz	712-568-2020	
Ablekids Pediatric Therapy 2538 Glenn Avenue Sioux City, IA. 51106	Jennifer McHugh	712-226-2253	
Blank Children's Hospital Des Moines, Iowa	Justina Mazza	515-241-5437	mazzaJR@ihs.org
CHEARS Home Health & Hospice 30 19th Street SW Sioux Center, IA. 51250	Jennifer Thiessen	712-722-8261 712-722-8109	fer.thiessen@schospital.org
Child Health Specialty Clinic 2800 Pierce Sreeet - PC 1 - Suite 414 Siuox City, IA. 51104	Cindy Schol	712-279-3411	cindy-schol@uiowa.edu
Faith Regional Health Services 1500 Koenigstein Avenue Norfolk, NE. 68701	Brenda Hokamp	402-371-4880	bhokamp@frhs.org
Florence Crittenton Center 303 W. 24th Street Sioux City, IA. 51104	Marian Burnett Stacy Blanche	712-255-4321	mburnett@crittentoncenter.org sblanche@crittentoncenter.org

AGENCY	CONTACT	CONTACT #	E-mail
Floyd Valley Hospital 714 Lincoln Street NE Le Mars, IA. 51031	Loretta Myers	712-546-3398	loretta.myers@floydvalleyhospital.org
Friendship House 1101 Court Street Sioux City, IA. 51105	Kathy Roberts	712-255-8840	fhkathy@siouxland.net
Hospice of Siouxland 4300 Hamilton Blvd. Sioux City, Ia. 51104	Margo Nixon	712-233-4144	nixonm@hospicemail.com
Jackson Recovery 800 5th Street Sioux City, IA. 51102	Jane Sanders	712-234-2300	jsanders@jacksonrecovery.com
Le Mars Community Schools 977 3rd Street SW Le Mars, IA. 51031	Stephanie Feenstra Jolyn Sitzmann	712-546-7022 712-546-7064	ANIE.feenstra@lemarscsd.org JOLYNN.SITZMANN@lemarscsd.org
Mickelson Center PO Box 76 3515 Broadway Yankton, SD. 57058-0076	Jackie Gilbertson	605-668-3100	yne.gilbertson@state.sd.us
Northwest Iowa Dialysis Center 112 Sunrise Drive Hospers, IA. 51238	Nichole Kliegl	712-752-8330	ole.kliegl@sanfordhealth.org
Orange City Health Systems Hospital 1000 Lincoln Circle SE Orange City, IA. 51041	Martin Guthmiler Laurie Gebauer	712-737-4984	gebauerl@ochealthsystem.org

AGENCY	CONTACT	CONTACT #	E-mail
Pierce Street Same Day Surgery	Cathie Jacobsen	712-294-7740	JacobsCR@stlukes.org
2730 Pierce Street			
Sioux City, IA. 51104			
Prairie Pediatrics	Marlene Sturdevant	712-255-8901	office@prairiepediatrics.com
1125 Pierce Street			
Sioux City, IA. 51104			
Rock Valley Hospital	Sherry Kerr	712-476-8000	
1201 21st Avenue	Lynn DeYoung	712-476-8000	
Rock Valley, IA. 51247			
Sioux Center Comm. Hosp & Health Ctr.	Kayleen Lee	712-722-1271	
605 Main Street	Nancy Renes		renes@schospital.org
Sioux Center, IA. 51250			
Siouxland Community Health	Jody Nagel	712-202-1012	jnagel@siouxlandchc.com
1021 Nebraska Street		252-2477	
Sioux City, IA. 51105			
Siouxland Family Center	Marge Meinen	402-494-6867	
1401 Pine Street, PO Box 484			
Dakota City, NE. 68731			
Siouxland OB/GYN	Kim Lief	277-3141	kal@siouxlandobgyn.com
2730 Pierce Street, Suite 201			
Sioux City, IA. 51104			
Siouxland PACE	Carrie Livermore	712-224-7223	livermore@hospicemail.com
313 Cook Street			
Sioux City, IA. 51103			
Siouxland Urology	Greg Haan	605-217-7000	ghaan@siouxlandurology.com
455 Sioux Point Road	Dianne Dorale	ext. 38	ddorale@siouxlandurology.com
Dakota Dunes, S.D. 57049			

AGENCY	CONTACT	CONTACT #	E-mail
Siouxland Women's Healthcare, PC 1000 Jackson Street Sioux City, IA. 51105	Deb Harpaneau	712-252-0501	n@siouxlandwomenshealth.com
South Sioux City Schools 210 W. 39th Street South Sioux City, NE. 68776	Judi Neswick	402-494-2425	judi.neswick@ssccardinals.org
Touchstone Living Center 1800 Indian Hills Sioux City, IA. 51104	Jessica LaFleur	712-239-4582	alm@touchstonelivingcenter.com
Winnebago Head Start 1 Mission Road Winnebago, NE. 68789	Amy La Pointe	402-878-2200	lapointe_amy@hotmail.com

St. Luke's Regional Medical Center Units:	CONTACT	CONTACT #
Coronary Care	Jennifer Heurtz	279-1878
Digestive Disorders	Marian Schuldt	279-4962
Emergency Department	Marian Schuldt	279-4962
Surgery	Steve Church	279-3107
PACU	Sheri Allen	279-3559
Pre Op/Post Op	Sheri Allen	279-3559
Labor and Delivery	Taffy Benson	279-3723
Mother/Baby Care (Post Partum)	Taffy Benson	279-3811
Newborn Nursery	Taffy Benson	279-3650
Inpatient Acute Rehab	Jane Arnold	279-7006
Orthopedics	Marilyn Hallman	279-7972
NICU	Cynthia Runing	279-3650
General Surgery	Jennifer Black	279-3515
Bomgaars Center for Cancer Care	Jennifer Black	279-3515
Pediatrics	Taffy Benson	279-3650
Pediatrics Intensive Care	Cynthia Runing	279-3244
Medical Telemetry	Jeanne Johnson	279-3759
Inpatient Behavioral Health	Jane Arnold	279-7006
Outpatient Behavioral Health	Jane Arnold	279-7006
Infusion Center	Sheri Allen	279-3559
Intensive Care	Jennifer Heuertz	279-1878
Neurology	Marian Schuldt	279-4962
Sleep Disorder	Marian Schuldt	279-4962
Home Health	Deb Santee	224-4390
Desktop: 2010/2011 Clinical Affiliates 4/9/2012		

Iowa Health System and Subsidiaries

Single Audit Report

December 31, 2010

BKD LLP
CPAs & Advisors

Iowa Health System and Subsidiaries

December 31, 2010

Contents

Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards 3

Schedule of Findings and Questioned Costs 5

Summary Schedule of Prior Audit Findings 8

Consolidated Schedule of Expenditures of Federal Awards 9

Notes to Consolidated Schedule of Expenditures of Federal Awards 12

Supplemental Schedules 13

BKD LLP
CPAs & Advisors

1201 Walnut Street, Suite 1700
Kansas City, MO 64106-2246
816.221.6300 Fax 816.221.6380 www.bkd.com

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

Board of Directors
Iowa Health System and Subsidiaries
Des Moines, Iowa

We have audited the financial statements of Iowa Health System and Subsidiaries (the Health System) as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Health System's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control over financial reporting.

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 Health System's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health System's financial statements are free of 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 determination of financial statement amounts. 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*.

experience BKD

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

This report is intended solely for the information and use of the governing body, management and others within the Health System and federal awarding agencies and pass-through entities, and is not intended to be, and should not be used by anyone other than these specified parties.

BKD, LLP

Kansas City, Missouri
April 12, 2011

BKD LLP
CPAs & Advisors

1201 Walnut Street, Suite 1700
Kansas City, MO 64106-2246
816.221.6300 Fax 816.221.6380 www.bkd.com

Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards

Board of Directors
Iowa Health System and Subsidiaries
Des Moines, Iowa

Compliance

We have audited the compliance of Iowa Health System and Subsidiaries (the Health System) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. The Health System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Health System's management. Our responsibility is to express an opinion on the compliance of the Health System based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Health System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Health System's compliance with those requirements.

In our opinion, the Health System complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 10-1.

Internal Control Over Compliance

The management of the Health System is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Health System's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Health System's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Health System's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Health System's response and, accordingly, we express no opinion on the response.

Schedule of Expenditures of Federal Awards

We have audited the basic consolidated financial statements of the Health System as of and for the year ended December 31, 2010, and have issued our report thereon dated April 12, 2011. Our audit was performed for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The accompanying supplementary information and the schedule of expenditures of federal awards as required by OMB Circular A-133 are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole.

This report is intended solely for the information and use of the governing body, management, others within the Health System, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Kansas City, Missouri
April 26, 2011

Iowa Health System and Subsidiaries

Schedule of Findings and Questioned Costs

Year Ended December 31, 2010

Summary of Auditors' Results

1. The opinion expressed in the independent accountants' report was:
   ☒ Unqualified ☐ Qualified ☐ Adverse ☐ Disclaimed
2. The independent accountants' report on internal control over financial reporting disclosed:
   Significant deficiency(ies)? ☐ Yes ☒ No
   Material weakness(es)? ☐ Yes ☒ No
3. Noncompliance considered material to the financial statements was disclosed by the audit? ☐ Yes ☒ No
4. The independent accountants' report on internal control over compliance with requirements applicable to major federal awards programs disclosed:
   Significant deficiency(ies)? ☐ Yes ☒ No
   Material weakness(es)? ☐ Yes ☒ No
5. The opinion expressed in the independent accountants' report on compliance with requirements applicable to major federal awards was:
   ☒ Unqualified ☐ Qualified ☐ Adverse ☐ Disclaimed
6. The audit disclosed findings required to be reported by OMB Circular A-133? ☒ Yes ☐ No
7. The Health System's major programs were:

Cluster/Program	CFDA Number
Student Financial Aid Cluster	
Federal Supplemental Education Opportunity Grants	84.007
Federal Family Education Loans	84.032
Federal Work-Study	84.033
Federal Perkins Loans	84.038
Federal Pell Grants	84.063
Federal Direct Student Loans	84.268
Academic Competitiveness Grant Program	84.375
Advanced Education Nursing Grant	93.247
Nurse Faculty Loan Program	93.264
Federal Nursing Student Loans	93.364
ARRA – Scholarships for Disadvantaged Students	93.407
ARRA – Nurse Faculty Loan Program	93.408
Scholarships for Disadvantaged Students	93.925
Economic Adjustment Assistance	11.307

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was $527,546.
9. The Organization qualified as a low-risk auditee as that term is defined in OMB Circular A-133? ☒ Yes ☐ No

Iowa Health System and Subsidiaries
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Findings Required to be Reported by *Government Auditing Standards*

Reference Number	Finding	Questioned Costs
	No matters are reportable.	

Findings Required to be Reported by OMB Circular A-133

Reference Number	Finding	Questioned Costs
10-1	**Student Financial Aid Cluster** **U.S. Department of Education CFDA No. 84.032** **Federal Family Education Loans - Award Year 2010** **Criteria or Specific Requirement** – Special Tests and Provisions **Condition** – Refund calculations were not in accordance with the federal regulations. **Context** – Out of a population of 39 students who received federal aid totaling $208,746 and withdrew, dropped out or were dismissed, 7 student files were tested which totaled $39,314 in federal aid. During our testing, we noted two instances where refunds were calculated incorrectly. In the first instance, the amount of student aid used in the refund calculation was incorrect. In the second instance, both the withdrawal date and the percentage of semester completed were incorrect. **Effect** – For the first instance, $11 more was refunded than was required. In the second instance, $1,787 was underfunded. The cumulative amount underfunded was $1,776. **Cause** – For the first instance, the gross federal aid was used in step 1 of the R2T4 calculation rather than the net federal aid. For the second instance, the official date of the withdrawal was used in the R2T4 calculation rather than the last day of attendance. In addition, the R2T4 calculation did not use the correct number of days for a break that spanned over two weekends. **Recommendation** – Procedures should be implemented to ensure federal refunds are calculated accurately.	$ 1,776

Iowa Health System and Subsidiaries
Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2010

Reference Number	Finding	Questioned Costs

Views of Responsible Officials and Planned Corrective Actions (Finding One) – A review process has been established and implemented for all R2T4 calculations. The business office administrative assistant will review each R2T4 calculation and documentation the financial aid coordinator has completed. Once the calculation is final, the business officer will do a final review on the R2T4 calculation and all supporting data to ensure the accuracy of each.

Views of Responsible Officials and Planned Corrective Actions (Finding Two) – Policies and procedures for Title IV R2T4 calculations have been reviewed with all appropriate staff members. Additionally, the following measures have been implemented to ensure the accuracy of these calculations:

- A step was added to the Policies and Procedures checklist to verify that the calculation of a break period includes the weekend prior to and the weekend following the break period.
- When a student is "administratively withdrawn" from their program, the official withdraw date will be the last known date of attendance or the midpoint of the term.
- A checklist will be created for faculty to use in completing the withdrawal form to ensure that the form is completed accurately.
- An in-service will be held with the faculty to cover the proper procedures for completing their portion of the withdrawal form.
- The Director of Student Services will verify all Title IV R2T4 calculations.

Iowa Health System and Subsidiaries

Summary Schedule of Prior Audit Findings

Year Ended December 31, 2010

Reference Number	Summary of Finding	Status
	No matters are reportable.	

Iowa Health System and Subsidiaries

Consolidated Schedule of Expenditures of Federal Awards

Year Ended December 31, 2010

	CFDA Program Number/ Contract	Iowa Health System - Corporate	Iowa Health - Des Moines and Subsidiaries		St. Luke's Healthcare and Subsidiaries			Allen Health Systems, Inc. and Subsidiaries		St. Luke's Health System, Inc.		Finley Tri-States Health Group, Inc. and Subsidiaries			Trinity Health System Fort Dodge Subsidiaries	Trinity Regional Health System and Subsidiaries	
			Iowa Methodist Medical Center	School of Nursing and Radiologic Technology	Hospital	School of Radiologic Technology	St. Luke's - Coe Steam, Inc.	Hospital	College of Nursing	Hospital	School of Nursing	Visiting Nurse Assn.	VNA Sub-Recipients	The Finley Hospital	Trinity Health System	Trinity Regional Health System	Total
Student Financial Aid Cluster																	
Department of Education																	
Direct programs																	
Federal Supplemental Education Opportunity Grants	84.007								$ 40,834		$ 18,050					$ 12,963	$ 71,847
Federal Work-Study	84.033								22,169		3,943						26,112
Federal Perkins Loans	84.038		$ 43,880						8,587								52,467
Federal Pell Grants	84.063			$ 21,163		$ 48,597			368,128		270,061					264,502	972,451
Federal Direct Student Loans Program, loans disbursed	84.268					131,891			4,377,436		592,444					725,734	5,827,505
Academic Competitiveness Grant Program	84.375										9,875						9,875
Passed through lending institutions																	
Federal Family Education Loans Program, loans disbursed	84.032			83,470							359,584					611,321	1,054,375
Department of Health and Human Services																	
Direct programs																	
Nurse Faculty Loan Program	93.264								208,435								208,435
ARRA - Nurse Faculty Loan Program	93.408								23,420								23,420
Federal Nursing Student Loans, Loans disbursed	93.364		33,571														33,571
Scholarships for disadvantaged students	93.925								139,550		283,580					177,310	634,011
ARRA - Scholarships for Disadvantaged Students	93.407								40,211								40,211
Advanced Education Nursing Grant	93.247								18,421								18,421
Total student financial aid cluster			77,451	104,633	-	180,488	-	-	5,596,979	-	1,537,537	-	-	-	-	1,791,830	9,288,918
Research and Development Cluster																	
Department of Health and Human Services																	
Passed through State of Rhode Island: E.P. Bradley Hospital Drug Abuse and Addiction Research Program	93.279		94,366														94,366
Passed through State of California, National Childhood Cancer Foundation Children's Oncology Group	93.395		3,968														3,968
Passed through Baltimore Research and Education Foundation, Inc Drug Abuse and Addiction Research Program	93.279		269,026														269,026
Passed through Iowa Health Foundation Community Health Promotions Program	93.283		2														2
Total Research and Development Cluster			367,362	-	-	-	-	-	-	-	-	-	-	-	-	-	367,362
Department of Agriculture																	
Passed through State of Iowa, Department of Education - Child and Adult Day Care Food Program	10.558		23,532														23,532
Passed through State of Iowa, Department of Public Health Special Supplement Nutrition Prog. for Women, Infants & Children (WIC)	10.557											319,380					319,380

Iowa Health System and Subsidiaries

Consolidated Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2010

	CFDA Program Number/ Contract	Iowa Health System - Corporate	Iowa Health - Des Moines and Subsidiaries		St. Luke's Healthcare and Subsidiaries			Allen Health Systems, Inc. and Subsidiaries		St. Luke's Health Syetem, Inc.		Finley Tri-States Health Group, Inc. and Subsidiaries			Trinity Health System Fort Dodge Subsidiaries	Trinity Regional Health System and Subsidiaries	
			Iowa Methodist Medical Center	School of Nursing and Radiologic Technology	Hospital	School of Radiologic Technology	St. Luke's - Coe Steam, Inc.	Hospital	College of Nursing	Hospital	School of Nursing	Visiting Nurse Assn.	VNA Sub-Recipients	The Finley Hospital	Trinity Health System	Trinity Regional Health System	Total
Department of Health and Human Services																	
Passed through State of Illinois, Department of Human Services																	
VR - Grants (Supported Employment Program)	84.126															$ 15,063	$ 15,063
Veterans Reintegration Initiative Project	93.243															106,711	106,711
Block Grants for Community Mental Health Services	93.958															652,104	652,104
Prevention and Treatment of Substance Abuse Grant	93.959															223,073	223,073
Direct Programs																	
Professional Nurse Traineeship	93.358								$ 16,198								16,198
Passed through State of Iowa, University of Iowa																	
Parent-based intervention to increase Safe Teen Driving	93.136		$ 4,439														4,439
Passed through State of Iowa, Department of Human Services																	
Community Adolescent Pregnancy Prevention Program	93.558							$ 157,538									157,538
Head Start	93.600											$ 17,178					17,178
Passed through State of Iowa, University of Iowa																	
Predicting Children's Responses to Distraction from Pain	93.361		17,859														17,859
National Children's Study	HHSN275200800025C		75,799														75,799
Passed through State of Iowa, Grinnell Regional Medical Center																	
Public Health Emergency Preparedness	93.069				$ 150,000			28,237									178,237
Passed through State of Iowa, Des Moines University																	
Basic/Core Area Health Education Centers	93.824							215,223									215,223
Passed through Central Iowa Hospital Corporation through the State of Iowa, Department of Health																	
Public Health Preparedness & Response for Bioterrorism	93.889		117,676		24,940			24,552							$ 11,412		178,580
Passed through State of Iowa, Department of Health																	
Tuberculosis Elimination	93.116											1,882					1,882
Family and Community Health Services Block Grant	93.217				117,273			179,523									296,796
Immunization Action Plan	93.268							5,656				42,533					48,189
Care for Yourself - WISE Woman	93.283											16,490					16,490
Iowa Healthy Communities Initiative	93.283											772		$ 2,382			3,154
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.283																
Public Health Emergency Preparedness	93.069											24,772					24,772
Substance Abuse and Mental Health-Access to Recovery	93.275											46,596	$ 17,199	17,098			80,893
National Bioterrorism Hospital Preparedness Program	93.889		12,601		17,686												17,686
HIV Consortia	93.917								$ 34,326					26,718		30,655	104,300
Maternal and Child Health Services Block Grant	93.994											20,831					20,831
Passed through State of Illinois, Department of Public Health								43,863				102,328	9,975				156,166
Public Health Preparedness & Response for Bioterrorism	93.889															26,221	26,221

Iowa Health System and Subsidiaries

Consolidated Schedule of Expenditures of Federal Awards (Continued)

Year Ended December 31, 2010

	CFDA Program Number/ Contract	Iowa Health System - Corporate	Iowa Health - Des Moines and Subsidiaries: Iowa Methodist Medical Center	Iowa Health - Des Moines and Subsidiaries: School of Nursing and Radiologic Technology	St. Luke's Healthcare and Subsidiaries: Hospital	St. Luke's Healthcare and Subsidiaries: School of Radiologic Technology	St. Luke's Healthcare and Subsidiaries: St. Luke's - Coe Steam, Inc.	Allen Health Systems, Inc. and Subsidiaries: Hospital	Allen Health Systems, Inc. and Subsidiaries: College of Nursing	St. Luke's Health System, Inc.: Hospital	St. Luke's Health System, Inc.: School of Nursing	Finley Tri-States Health Group, Inc. and Subsidiaries: Visiting Nurse Assn.	Finley Tri-States Health Group, Inc. and Subsidiaries: VNA Sub-Recipients	Finley Tri-States Health Group, Inc. and Subsidiaries: The Finley Hospital	Trinity Health System Fort Dodge Subsidiaries: Trinity Health System	Trinity Regional Health System and Subsidiaries: Trinity Regional Health System	Total
Department of Housing and Urban Development																	
Passed through City of Dubuque, Iowa																	
HUD Lead	14.900											$ 10					$ 10
Passed through State of Iowa, Jumpstart																	
Community Development Block Grant	14.228				$ 67,964												67,964
Department of Veterans Affairs																	
Extended Care and Rehab (homemaking services)	64.009											6,459					6,459
Corporation for National and Community Service																	
Retired Senior Volunteer Program	94.002				35,954												35,954
Department of Commerce																	
Economic Adjustment Assistance	11.307													$ 50,470			50,470
Iowa HC plus Broadband Extension Project	11.557	$ 126,480					$ 4,442,950										4,442,950
Federal Communications Commission																	
Rural Health Care Pilot Program	Contract 99.MC-46536	200,000															126,480
Total Federal Awards		$ 326,480	$ 696,719	$ 104,633	$ 413,817	$ 180,488	$ 4,442,950	$ 654,592	$ 5,613,177	$ 34,326	$ 1,537,537	$ 599,231	$ 27,174	$ 96,668	$ 11,412	$ 2,845,657	$ 17,584,861

Iowa Health System and Subsidiaries

Notes to Consolidated Schedule of Expenditures of Federal Awards

Year Ended December 31, 2010

Note 1: Reporting Entity

The purpose of the schedule of expenditures of federal awards (Schedule) is to present a summary of the activities of Iowa Health System and Subsidiaries for the year ended December 31, 2010 that has been financed by the United States government (federal financial assistance). Iowa Health System and Subsidiaries include: Iowa Health System, Des Moines, Iowa; Iowa Health – Des Moines and Subsidiaries, Des Moines, Iowa; St. Luke's Healthcare and Subsidiaries, Cedar Rapids, Iowa; Allen Health System, Inc. and Subsidiaries, Waterloo, Iowa; St. Luke's Health System, Inc., Sioux City, Iowa; Finley Tri-States Health Group, Inc. and Subsidiaries, Dubuque, Iowa; Trinity Health System, Inc. and Subsidiaries, Fort Dodge, Iowa; and Trinity Regional Health System and Subsidiaries, Rock Island, Illinois (collectively, the Health System). For the purposes of the Schedule, federal financial assistance includes all federal assistance entered into directly between the Health System and the federal government and subawards from nonfederal organizations made under federally sponsored agreements. The Schedule does not include payments received under Medicare and Medicaid reimbursement programs. Because the Schedule presents only a selected portion of the activities of the Health System, it is not intended to, and does not, present the financial position, revenue and expenses, changes in net assets and cash flows of the Health System.

Note 2: Basis of Accounting

This schedule includes the federal awards activity of the Health System and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 3: Subrecipients

Of the federal expenditures presented in this schedule, the Health System provided federal awards to subrecipients as follows:

Program	CFDA Number	Subrecipient	Amount Provided
Public Health Preparedness & Response for Bioterrorism	93.069	Family Medicine Association Clinic (Guttenberg, IA)	$ 2,960
	93.069	Guttenberg Municipal Hospital (Guttenberg, IA)	1,425
	93.069	Central Community Hospital (Elkader, IA)	1,260
	93.069	Clayton County Emergency Medical Assistance	11,554
			17,199
Maternal and Child Health Services Block Grant	93.994	Palmer Home Care Services, West Union (Fayette Co.)	9,975
			$ 27,174

Supplemental Schedules

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Iowa Health-Des Moines and Subsidiaries
Program Title: Bioterrorism Hospital Preparedness and Response
CFDA #93.889

Revenues:		
Contract		$ 130,277
Other		-
	Total Revenues	130,277
Expenses:		
Salaries and fringe		34
Supplies		6,168
Indirect/Admin		119,862
Other		4,213
	Total Expenses	130,277
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Family and Community Health Services Block Grant
CFDA #93.889

Revenues:		
Contract	$	24,940
Other		-
Total Revenues		24,940
Expenses:		
Salaries and fringe		22,298
Indirect/Admin		2,217
Other		425
Total Expenses		24,940
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: National Bioterrorism Hospital Preparedness Program
CFDA #93.889

Revenues:		
Contract		$ 24,552
Other		-
	Total Revenues	24,552
Expenses:		
Other		24,552
	Total Expenses	24,552
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Trinity Health System and Subsidiaries
Program Title: Bioterrorism Hospital Preparedness and Response
CFDA #93.889

Revenues:		
Contract		$ 11,412
Other		-
	Total Revenues	11,412
Expenses:		
Other		11,412
	Total Expenses	11,412
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: St. Luke's Health System, Inc.
Program Title: National Bioterrorism Hospital Preparedness Program
CFDA #93.889

Revenues:		
Contract		$ 37,566
Other		-
	Total Revenues	37,566
Expenses:		
Salaries and fringe		7,280
Supplies		27,046
	Total Expenses	34,326
Change in Net Assets		3,240
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ 3,240

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Program Title: Public Health Preparedness and Response for Bioterrorism
CFDA #93.889

Revenues:		
Dub & Subsidiaries		
Contract	$	25,998
Other		720
Total Revenues		26,718
Expenses:		
Salaries and fringe		1,903
Supplies		1,891
Equipment		6,358
Indirect/admin		720
Other (small equipment)		15,846
Total Expenses		26,718
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Trinity Regional Health System and Subsidiaries
Program Title: Bioterrorism Hospital Preparedness and Response
CFDA #93.889

Revenues:		
Contract		$ 30,655
Other		-
	Total Revenues	30,655
Expenses:		
Supplies		30,655
	Total Expenses	30,655
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Tuberculosis Elimination
CFDA #93.116

Revenues:		
Dub & Subsidiaries		
Contract	$	1,882
Other		-
Total Revenues		1,882
Expenses:		
Directly Observed Therapy	$	1,000
Med Evaluations		882
Total Expenses		1,882
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Family and Community Health Services Block Grant
CFDA #93.217

Revenues:		
Contract	$	117,273
Title XIX		364,758
Other		120,964
Total Revenues		602,995
Expenses:		
Salaries and fringe		539,433
Supplies		7,155
Indirect/admin		56,407
Total Expenses		602,995
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Family and Community Health Services Block Grant
CFDA #93.217

Revenues:		
Contract		$ 179,523
Title XIX		347,395
Other		635,138
	Total Revenues	1,162,056
Expenses:		
Salaries and fringe		733,675
Other		456,370
	Total Expenses	1,190,045
Change in Net Assets		(27,989)
Net Assets, Beginning of Year		(120,348)
Net Assets, End of Year		$ (148,337)

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Immunization Action Plan
CFDA #93.268

Revenues:		
Contract-federal	$	5,656
Contract-state		2,500
Total Revenues		8,156
Expenses:		
Salaries and fringe		4,425
Indirect/Admin		385
Other		719
Total Expenses		5,529
Change in Net Assets		2,627
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	2,627

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Immunization Action Plan
CFDA #93.268

Revenues:	
Dub & Subsidiaries	
Contract	$ 42,148
Other	385
Total Revenues	42,533
Expenses:	
Salaries and fringe	37,823
Supplies	46
Indirect/Admin	3,967
Transportation	312
Other	385
Total Expenses	42,533
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Care for Yourself – WISE Woman
CFDA #93.283

Revenues:		
Contract	$	16,490
Other		-
Total Revenues		16,490
Expenses:		
Women screened		16,490
Total Expenses		16,490
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Iowa Healthy Communities Initiative
CFDA #93.283

Revenues:		
Contract		$ 772
Other		-
	Total Revenues	772
Expenses:		
Salaries and fringe		583
Travel/training		189
	Total Expenses	772
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
The Finley Hospital
Program Title: Iowa Healthy Communities Initiative
CFDA #93.283

Revenues:		
Contract	$	2,382
Other		-
Total Revenues		2,382
Expenses:		
Printed Brochures/ads		2,382
Total Expenses		2,382
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Breast and Cervical Cancer Early Detection Program
CFDA #93.283

Revenues:		
Contract	$	24,772
Other		-
Total Revenues		24,772
Expenses:		
Women screened		24,772
Total Expenses		24,772
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Public Health Emergency Preparedness
CFDA #93.069

	Visiting Nurse Association	Subrecipient
Revenues:		
Contract	$ 46,596	$ 17,199
Other	-	-
Total Revenues	46,596	17,199
Expenses:		
Salaries and fringe	38,987	8,221
Supplies	3,638	8,703
Registration fees	380	
Equipment		-
Training/travel	1,703	-
Phone service	1,888	275
Total Expenses	46,596	17,199
Change in Net Assets	-	-
Net Assets, Beginning of Year	-	-
Net Assets, End of Year	$ -	$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
The Finley Hospital
Program Title: Public Health Emergency Preparedness
CFDA #93.069

Revenues:		
Contract		$ 17,098
Other		-
	Total Revenues	17,098
Expenses:		
Admin of vaccine		14,250
Supplies		2,848
	Total Expenses	17,098
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Substance Abuse and Mental Health-Access to Recovery
CFDA #93.275

Revenues:	
Contract	$ 17,686
Other	-
Total Revenues	17,686
Expenses:	
Contracted services	14,277
Other	3,409
Total Expenses	17,686
Change in Net Assets	-
Net Assets, Beginning of Year	-
Net Assets, End of Year	$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: St. Luke's Healthcare and Subsidiaries
Program Title: Community Development Block Grant
CFDA #14.228

Revenues:		
Contract		$ 67,964
Other		-
	Total Revenues	67,964
Expenses:		
Other		67,964
	Total Expenses	67,964
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-State Health Group, Inc. and Subsidiaries
Visiting Nurse Association

Program Title: Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
CFDA #10.557

Revenues:		
Dub & Subsidiaries		
Contract		$ 319,380
Other		-
	Total Revenues	319,380
Expenses:		
Salaries and fringe		221,444
Supplies		14,211
Contracted providers		5,532
Indirect/admin		29,981
Breast Pump Rentals		10,976
Other		37,236
	Total Expenses	319,380
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year		$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Program: HIV Consortia
CFDA #93.917

Revenues:		
Dub & Subsidiaries		
Contract	$	20,831
Other		-
Total Revenues		20,831
Expenses:		
Salaries and fringe		9,685
Admin/Indirect		986
Oral Health		1,730
Medications		2,719
Outpatient/Ambulatory Care		2,725
ADAP PCC (Premium, Copay, Cobra)		2,185
Medical Transportation Assist.		626
Travel		175
Total Expenses		20,831
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries
Schedule of Contract Activity
Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Program: HIV Consortia
CFDA #93.917

Revenues:		
Dub & Subsidiaries		
Contract	$	20,831
Other		-
Total Revenues		20,831
Expenses:		
Salaries and fringe		9,685
Admin/Indirect		986
Oral Health		1,730
Medications		2,719
Outpatient/Ambulatory Care		2,725
ADAP PCC (Premium, Copay, Cobra)		2,185
Medical Transportation Assist.		626
Travel		175
Total Expenses		20,831
Change in Net Assets		-
Net Assets, Beginning of Year		-
Net Assets, End of Year	$	-

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

Revenues:		
Contract-federal	$	43,863
Contract-state		8,093
Title XIX		67,260
Other		98,658
Total Revenues		217,874
Expenses:		
Salaries and fringe		166,086
Contracted services		8,304
Other		70,787
Total Expenses		245,177
Change in Net Assets		(27,303)
Net Assets, Beginning of Year		(157,561)
Net Assets, End of Year	$	(184,864)

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Allen Health Systems, Inc. and Subsidiaries
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

Revenues:		
Contract-federal	$	43,863
Contract-state		8,093
Title XIX		67,260
Other		98,658
Total Revenues		217,874
Expenses:		
Salaries and fringe		166,086
Contracted services		8,304
Other		70,787
Total Expenses		245,177
Change in Net Assets		(27,303)
Net Assets, Beginning of Year		(157,561)
Net Assets, End of Year	$	(184,864)

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

	Visiting Nurse Association	Subrecipients
Revenues:		
Contract	$ 102,328	$ 9,975
Title XIX	161,778	1,985
Other - fee for service	121,674	11,988
Total Revenues	385,780	23,948
Expenses:		
Salaries and fringe	347,899	20,052
Supplies	6,699	313
Contracted Dental Services	6,356	
EPSDT		1,654
Transportation	18,321	
Other	1,394	1,929
Travel/Training	5,111	
Total Expenses	385,780	23,948
Change in Net Assets	-	-
Net Assets, Beginning of Year	-	-
Net Assets, End of Year	$ -	$ -

Iowa Health System and Subsidiaries

Schedule of Contract Activity

Year Ended December 31, 2010

Location: Finley Tri-States Health Group, Inc. and Subsidiaries
Visiting Nurse Association
Program Title: Maternal and Child Health Services Block Grant
CFDA #93.994

	Visiting Nurse Association	Subrecipients
Revenues:		
Contract	$ 102,328	$ 9,975
Title XIX	161,778	1,985
Other - fee for service	121,674	11,988
Total Revenues	385,780	23,948
Expenses:		
Salaries and fringe	347,899	20,052
Supplies	6,699	313
Contracted Dental Services	6,356	
Transportation	18,321	
Other	1,394	1,654
Travel/Training	5,111	1,929
Total Expenses	385,780	23,948
Change in Net Assets	-	-
Net Assets, Beginning of Year	-	-
Net Assets, End of Year	$ -	$ -

My commission expires: _____

Iowa College Student Aid Commission

Postsecondary Registration Administrator
603 East 12th Street, FL 5th
Des Moines, IA 50319

Exemption Claim
Under Iowa Code Chapter 714

Submit a paper document and a complete duplicate in electronic .pdf format.

All items must be completed before the application will be considered as received by the Commission. Attach additional pages as needed to provide the requested information. Responses are required to have a minimum of a summary paragraph on this form. Responses that include only statements similar to "please see attached", will be considered incomplete. Other documents or materials may also be attached to support the application. Attachments must be tabbed and clearly marked on both the paper and pdf documents..

Iowa Code §714.19 provides nine exemptions from the Instructional School filing requirements of Chapter 714. A special exemption is provided for certain trade and vocational schools. Filing an official claim of an exemption is optional – it simply places the school on record as asserting an exemption from registration. A school which falsely or erroneously claims an exemption remains subject to the enforcement authority of Chapter 714.

DO NOT COMPLETE BOTH THE EXEMPTION AND THE FILING STATEMENT

PART A – IDENTIFICATION

1. This claim of exemption is filed on behalf of:
   St. Luke's College

   Name or title of school: St. Luke's College

   Address(es) of principal office(s): 2616 Pierce St
   Sioux City, IA 51104

   Telephone Number (including country or area code): (712) 279-3149

   Email Address
   johanndd@stlukescollege.edu

2. State the name, business address, business telephone number, and home address of the chief executive officer of the school:

Michael D. Stiles, Chancellor	Personal Residence
St. Luke's College	3110 Knollwood Ct
2720 Stone Park Blvd, Sioux City, IA 51104	Sioux City, IA 51106
(712) 279-3148	(712) 253-8050

PART B – EXEMPTION

3. The school is exempt from filing a statement of financial responsibility pursuant to the following exception in *Iowa Code* §714.19: (check one) (if claiming trade/vocational school exemption, skip Items 3 and 4 and go to Item 5)

- ☐ 1. Colleges or universities authorized by the laws of Iowa or any other state or foreign country to grant degrees.
- ☒ 2. Schools of nursing accredited by the board of nurse examiners or an equivalent public board of another state or foreign country.
- ☐ 3. Public schools.
- ☐ 4. Private and nonprofit schools recognized by the department of education or a local school board for the purpose of complying with chapter 299 and employing certified teachers. (See instructions.)
- ☐ 5. Nonprofit schools exclusively engaged in training persons with physical disabilities in the state of IA.
- ☐ 6. Schools and educational programs conducted by firms, corporations, or persons for the training of their own employees, for which no fee is charged.
- ☐ 7. Seminars, refresher courses and schools of instruction sponsored by professional, business, or farming organizations or associations for the members and employees of members of such organizations or associations.
- ☐ 8. Private business schools accredited by the accrediting commission for business schools or an acknowledged accrediting agency.
- ☐ 9. Private college preparatory schools accredited or probationally accredited under section 256.11, subsection 13. (See instructions.)

4. Describe the course of instruction offered and set forth the facts establishing the appropriateness of the exemption.

St. Luke's College offers coursework to prepare students for entry level licensure for Nursing, Radiologic Technology, Respiratory Care and Clinical Laboratory Science. We are accredited by the Iowa Board of Nursing, Higher Learning Commission and other applicable accrediting agencies.

The school is a trade or vocational school which has met the conditions for exemption

All items must be completed before the application will be considered as received by the Commission. Attach additional pages as needed to provide the requested information. Responses are required to have a minimum of a summary paragraph on this form. Responses that include only statements similar to "please see attached", will be considered incomplete. Other documents or materials may also be attached to support the application. Attachments must be tabbed and clearly marked on both the paper and pdf documents..

5. Each *one* of the following: (do not complete Item 5 if the school has completed Items 3 and 4)

- ☐ *Option A* - A copy of a continuous corporate security bond payable to the state of Iowa in the sum of $50,000 conditioned upon the faithful performance of all contracts and agreements with students. (See instructions for sample bond language).

- ☐ *Option B* - A copy of an annual sworn C.P.A.'s financial statement showing a net worth of at least $250,000 which *is not* filed on the school's behalf by a parent corporation, *and* which *does not* include a parent corporation's net worth in the financial statement. (See instructions).

- ☐ *Option C* - A copy of an annual sworn C.P.A.'s financial statement showing a net worth of at least $250,000 which *is* filed on the school's behalf by a parent corporation, *or* which *does* include a parent corporation's net worth in the financial statement. (See instructions). The parent corporation hereby designates the following person as the corporation's registered agent under §714.18(2) (indicate name, address, and telephone number):

PART C – SIGNATURE

Signature

7/2/12
Date

If the claimed exemption becomes inapplicable, the school must immediately file the statement of financial responsibility or cease offering the course(s) of instruction, or follow other applicable registration requirements under Iowa Code Chapter 261B or Chapter 714.