

Public Disclosure Copy

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

OMB No. 1545-0047

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

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. CHILDREN'S CARE HOSPITAL AND SCHOOL	Taxpayer identification number (TIN) 46-0233030
	Number, street, and room or suite no. If a P.O. box, see instructions. 2501 WEST 26TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SIOUX FALLS, SD 57105-2498	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	1
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Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STEVE WILSON

- The books are in the care of ► **4100 S. WESTERN AVE - SIOUX FALLS, SD 57105**
Telephone No. ► **605-444-9820** Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

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

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

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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <div style="border: 1px solid black; padding: 2px;">CHILDREN'S CARE HOSPITAL AND SCHOOL</div> <div style="border: 1px solid black; padding: 2px;">Doing business as LIFESCAPE</div> <div style="border: 1px solid black; padding: 2px;">Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2501 WEST 26TH STREET </div> <div style="border: 1px solid black; padding: 2px;">City or town, state or province, country, and ZIP or foreign postal code SIOUX FALLS, SD 57105-2498 </div> F Name and address of principal officer: STEVE WATKINS SAME AS C ABOVE	D Employer identification number <div style="border: 1px solid black; padding: 2px;">46-0233030</div> E Telephone number <div style="border: 1px solid black; padding: 2px;">605-444-9500</div> G Gross receipts \$ 36,495,231. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.LIFESCAPESD.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1952		M State of legal domicile: SD

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: EMPOWERING PEOPLE TO LIVE THEIR BEST LIFE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	17
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	712
	6	Total number of volunteers (estimate if necessary)	6	371
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,321,521.	Current Year 3,936,144.
	9	Program service revenue (Part VIII, line 2g)	31,395,134.	32,285,303.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	145,741.	244,588.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	67,006.	147,053.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	32,929,402.	36,613,088.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	32,632.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	21,889,343.	23,456,954.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	8,983,539.	9,311,731.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	30,905,514.	32,768,685.
19	Revenue less expenses. Subtract line 18 from line 12	2,023,888.	3,844,403.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 29,150,800.	End of Year 35,904,421.
	21	Total liabilities (Part X, line 26)	6,659,738.	8,712,265.
	22	Net assets or fund balances. Subtract line 21 from line 20	22,491,062.	27,192,156.

Part II Signature Block

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

Sign Here	Signature of officer <div style="border: 1px solid black; padding: 2px;">STEVE WILSON, CFO</div> Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name LAURIE HANSON, CPA	Preparer's signature LAURIE HANSON, CPA	Date 05/12/22	Check if self-employed <input type="checkbox"/>	PTIN P00851848
	Firm's name ▶ EIDE BAILLY LLP			Firm's EIN ▶ 45-0250958	
	Firm's address ▶ 200 E. 10TH ST., STE. 500 SIOUX FALLS, SD 57104-6375			Phone no. 605-339-1999	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒

- 1**
- Briefly describe the organization's mission:

EMPOWERING PEOPLE TO LIVE THEIR BEST LIFE.**VISION STATEMENT:****LIFESCAPE WILL BE AN INNOVATIVE ORGANIZATION, PROVIDING EXCEPTIONAL**

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

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

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

- 4a**
- (Code:) (Expenses \$
- 27,124,278.**
- including grants of \$) (Revenue \$
- 32,285,303.**
-)

CHILDREN'S CARE HOSPITAL AND SCHOOL (CCHS) PROVIDED SERVICES FOR OVER 2,770 INDIVIDUALS FROM BIRTH THROUGH AGE 21 WITH DISABILITIES OR REHABILITATION NEEDS IN ALL ITS PROGRAMS LAST FISCAL YEAR.**CCHS OUTPATIENT/OUTREACH SERVICES (COMMUNITY-BASED SERVICES) SERVED 2,636--THE MAJORITY CHILDREN. SERVICES ARE DELIVERED FROM CENTERS IN SIOUX FALLS, RAPID CITY, AND SIOUX CITY, IA. THERAPIES (PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH-LANGUAGE PATHOLOGY, BEHAVIOR THERAPY AND PSYCHOLOGY (SIOUX FALLS ONLY)) ARE THE MAIN SERVICES OFFERED AT THESE SITES, PLUS ASSISTIVE TECHNOLOGY, SEATING & POSITIONING, AND POWERED MOBILITY SERVICES. FREE AUTISM SCREENINGS AS WELL AS DIAGNOSTIC AUTISM EVALUATIONS ARE OFFERED IN SIOUX FALLS AND**

- 4b**
- (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4c**
- (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4d**
- Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

- 4e**
- Total program service expenses
- 27,124,278.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	33
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a 712		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

☒

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	17			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		17		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?			X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **STEVE WILSON - 605-444-9820**
4100 S. WESTERN AVE, SIOUX FALLS, SD 57105

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVEN WATKINS CEO	23.00 27.00			X				0.	283,909.	29,223.
(2) STEVE WILSON CFO	22.00 28.00			X				0.	176,260.	25,454.
(3) KRISTIN TUTTLE VP OF MED. & THERAPY SERVICES	40.00 0.00			X				134,688.	0.	9,789.
(4) VICKI ISLER (PRINCIPAL DIR. OF ED. AND RES. SERVICES	40.00 0.00					X		112,981.	0.	9,958.
(5) JASON HARRIS CHAIR	1.00 2.50	X		X				0.	0.	0.
(6) LARRY FENTON VICE CHAIR	1.00 2.00	X		X				0.	0.	0.
(7) JACK HOPKINS TREASURER	1.00 2.00	X		X				0.	0.	0.
(8) MARLI SCHIPPERS SECRETARY	1.00 2.00	X		X				0.	0.	0.
(9) GAYLE VER HEY IMMEDIATE PAST CHAIR (UNTIL 12/2020)	1.00 2.50	X		X				0.	0.	0.
(10) JOHN ROZELL MEMBER-AT-LARGE	1.00 2.00	X		X				0.	0.	0.
(11) BOB MCNANEY DIRECTOR (JAN - JUNE 21)	1.00 2.00	X						0.	0.	0.
(12) P. DANIEL DONOHUE DIRECTOR	1.00 2.00	X						0.	0.	0.
(13) JOE HENKIN DIRECTOR (UNTIL 12/2020)	1.00 2.00	X						0.	0.	0.
(14) MOLLY MCCARTHY DIRECTOR	1.00 2.00	X						0.	0.	0.
(15) JON SODERHOLM DIRECTOR	1.00 2.00	X						0.	0.	0.
(16) MARK STERNHAGEN DIRECTOR	1.00 2.00	X						0.	0.	0.
(17) AMY PREATOR DIRECTOR	1.00 2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TERRI GRABLANDER DIRECTOR (UNTIL 12/2020)	1.00 2.00	X						0.	0.	0.
(19) PATTY PETERS DIRECTOR	1.00 2.00	X						0.	0.	0.
(20) JEFF NELSON DIRECTOR (UNTIL 12/2020)	1.00 0.50	X						0.	0.	0.
(21) NAN BAKER DIRECTOR/FOUNDATION CHAIR	1.00 1.50	X						0.	0.	0.
(22) DR. JOSH PAULI DIRECTOR	1.00 2.00	X						0.	0.	0.
(23) JAY SOUKUP DIRECTOR (BEG 01/2021)	1.00 2.00	X						0.	0.	0.
(24) KIMBERLY NOONEY DIRECTOR (BEG 02/2021)	1.00 2.00	X						0.	0.	0.
(25) TYLER HAAHR FOUNDATION CHAIR	1.00 2.00	X						0.	0.	0.
1b Subtotal								247,669.	460,169.	74,424.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								247,669.	460,169.	74,424.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
LIFESCAPE 2501 W 26TH STREET, SIOUX FALLS, SD 57105	SHARED SERVICES	2,026,196.
SANFORD USD MEDICAL CENTER PO BOX 5064, SIOUX FALLS, SD 57117-5064	RESP. THERAPY; IT SVCS	470,943.
SANFORD CHILDREN'S SPECIALTY CLINIC 1600 W 22ND ST, SIOUX FALLS, SD 57117	PHYSICIAN SERVICES	221,908.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **3**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	556,429.				
	e Government grants (contributions)	1e	3,373,910.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	5,805.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			3,936,144.			
Program Service Revenue	2 a PATIENT/RESIDENT FEES	Business Code	623000	32,077,772.	32,077,772.		
	b OTHER SERVICE REVENUE		900099	207,531.	207,531.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			32,285,303.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			125,246.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real 52,472.				
b Less: rental expenses ...		6b	0.				
c Rental income or (loss)		6c	52,472.				
d Net rental income or (loss)				52,472.			52,472.
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b	-18,321. -101,021.				
c Gain or (loss)		7c	18,321. 101,021.				
d Net gain or (loss)				119,342.			119,342.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a	1,461.				
b Less: direct expenses		8b	1,485.				
c Net income or (loss) from fundraising events				-24.			-24.
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a INSURANCE PROCEEDS	Business Code	900099	94,605.			94,605.
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			94,605.			
	12 Total revenue. See instructions			36,613,088.	32,285,303.	0.	391,641.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	145,261.		145,261.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	18,026,964.	16,993,082.	1,033,882.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	408,047.	378,971.	29,076.	
9 Other employee benefits	3,474,835.	2,980,904.	493,931.	
10 Payroll taxes	1,401,847.	1,317,936.	83,911.	
11 Fees for services (nonemployees):				
a Management				
b Legal	12,585.		12,585.	
c Accounting	64,186.		64,186.	
d Lobbying	16,045.	16,045.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,285,099.	1,039,033.	2,246,066.	
12 Advertising and promotion	88,815.	3,128.	85,687.	
13 Office expenses	388,510.	170,826.	217,684.	
14 Information technology	4,047.		4,047.	
15 Royalties				
16 Occupancy	1,354,250.	916,865.	437,385.	
17 Travel	33,472.	26,577.	6,895.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	34,938.	17,694.	17,244.	
20 Interest	146,637.	64.	146,573.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	909,489.	863,254.	46,235.	
23 Insurance	250,713.	214,146.	36,567.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER SUPPLIES	1,483,804.	1,315,033.	168,771.	
b MAINTENANCE AND REPAIR	405,951.	202,718.	203,233.	
c DUES AND SUBSCRIPTIONS	232,357.	83,586.	148,771.	
d				
e All other expenses	600,833.	584,416.	16,417.	
25 Total functional expenses. Add lines 1 through 24e	32,768,685.	27,124,278.	5,644,407.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

☒ X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	1,785,086.	2	3,675,428.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	6,484,096.	4	6,036,384.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	28,406.	8	28,532.
	9 Prepaid expenses and deferred charges	26,892.	9	2,015,531.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 30,240,173.		
	b Less: accumulated depreciation	10b 23,349,928.		
	11 Investments - publicly traded securities	7,454,573.	10c	6,890,245.
	12 Investments - other securities. See Part IV, line 11	3,703,063.	11	7,587,603.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets	67,833.	13	
	15 Other assets. See Part IV, line 11	9,600,851.	14	63,550.
16 Total assets. Add lines 1 through 15 (must equal line 33)	29,150,800.	15	9,607,148.	
17 Accounts payable and accrued expenses	29,150,800.	16	35,904,421.	
18 Grants payable	1,941,628.	17	2,431,904.	
19 Deferred revenue		18		
20 Tax-exempt bond liabilities		19		
21 Escrow or custodial account liability. Complete Part IV of Schedule D	4,658,603.	20	4,211,371.	
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
23 Secured mortgages and notes payable to unrelated third parties		22		
24 Unsecured notes and loans payable to unrelated third parties		23	1,979,896.	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	59,507.	24		
26 Total liabilities. Add lines 17 through 25	6,659,738.	25	89,094.	
27 Net assets or fund balances	6,659,738.	26	8,712,265.	
Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> X and complete lines 27, 28, 32, and 33.				
27 Net assets without donor restrictions	22,250,933.	27	26,884,529.	
28 Net assets with donor restrictions	240,129.	28	307,627.	
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds		29		
30 Paid-in or capital surplus, or land, building, or equipment fund		30		
31 Retained earnings, endowment, accumulated income, or other funds		31		
32 Total net assets or fund balances	22,491,062.	32	27,192,156.	
33 Total liabilities and net assets/fund balances	29,150,800.	33	35,904,421.	

Form 990 (2020)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,613,088.
2	Total expenses (must equal Part IX, column (A), line 25)	2	32,768,685.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,844,403.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	22,491,062.
5	Net unrealized gains (losses) on investments	5	791,519.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	65,172.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	27,192,156.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2020)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
<input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2020

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2020

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Schedule A (Form 990 or 990-EZ) 2020

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization	Employer identification number
CHILDREN'S CARE HOSPITAL AND SCHOOL	46-0233030

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 556,429.	Person <input checked="checked" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

CHILDREN'S CARE HOSPITAL AND SCHOOL**46-0233030****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities ▶ \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b ▶ \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990 or 990-EZ) 2020

LHA

032041 12-02-20

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2020

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?	X		196.
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		15,849.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			16,045.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (See instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

CHILDREN'S CARE HOSPITAL AND SCHOOL (CCHS) CONTRACTS FOR LOBBYING

SERVICES. THE LOBBYIST IS IN DIRECT CONTACT WITH LEGISLATORS, THEIR

STAFFS AND GOVERNMENT OFFICIALS DURING THE STATE'S 30-40 DAY

LEGISLATIVE SESSION. THE LOBBYIST HELPS CCHS DEFINE ISSUES AND MAKE

CONTACT WITH APPROPRIATE LEGISLATIVE AND EXECUTIVE BRANCH PERSONNEL TO

Part IV Supplemental Information *(continued)*

MAKE SURE THEY TRULY UNDERSTAND HOW ISSUES THAT MAY BE IN FRONT OF THEM
WILL AFFECT CCHS. LOBBYING REVOLVES AROUND PROPOSED BUDGETARY ISSUES AS
WELL AS ADVOCATING FOR THE WELFARE OF PEOPLE SERVED BY CCHS.

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020**Open to Public
Inspection****Name of the organization**

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Part I**Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III**Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$

b Assets included in Form 990, Part X

▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,090,996.		1,090,996.
b Buildings		20,577,498.	16,694,018.	3,883,480.
c Leasehold improvements				
d Equipment		6,999,388.	6,085,823.	913,565.
e Other		1,572,291.	570,087.	1,002,204.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,890,245.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) INTERCOMPANY RECEIVABLE	9,214,212.
(2) INVESTMENT IN DAKOTA TRUCK UNDERWRI	392,936.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	9,607,148.

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ASSETS HELD IN TRUST	89,094.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	89,094.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	37,431,366.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	791,519.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	65,172.
e	Add lines 2a through 2d	2e	856,691.
3	Subtract line 2e from line 1	3	36,574,675.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	38,413.
c	Add lines 4a and 4b	4c	38,413.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	36,613,088.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	32,730,217.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	32,730,217.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	38,468.
c	Add lines 4a and 4b	4c	38,468.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	32,768,685.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. THE ORGANIZATION WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES ARE INCURRED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NET ASSETS RELEASED FROM RESTRICTION 65,172.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

AUXILIARY REVENUE	838.
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BANK FEES RECLASSIFIED FOR 990	37,575.
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TOTAL TO SCHEDULE D, PART XI, LINE 4B	38,413.
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PART XII, LINE 4B - OTHER ADJUSTMENTS:

AUXILIARY EXPENSES	893.
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BANK FEES RECLASSIFIED FOR 990	37,575.
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TOTAL TO SCHEDULE D, PART XII, LINE 4B	38,468.
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**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input checked="" type="checkbox"/> Other <u>175</u> %		
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?		<input checked="" type="checkbox"/>
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?		<input checked="" type="checkbox"/>
b If "Yes," did the organization make it available to the public?		

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)						
b Medicaid (from Worksheet 3, column a)			20590529.	20363380.	227,149.	.69%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			20590529.	20363380.	227,149.	.69%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits						
k Total. Add lines 7d and 7j			20590529.	20363380.	227,149.	.69%

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Section A. Bad Debt Expense			Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		1	X
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2	120,000.	
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			
Section B. Medicare				
5	Enter total revenue received from Medicare (including DSH and IME)	5	54,992.	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	125,285.	
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-70,293.	
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other			
Section C. Collection Practices				
9a	Did the organization have a written debt collection policy during the tax year?		9a	X
9b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI		9b	X

[illegible]

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group CHILDREN'S CARE HOSPITAL & SCHOOLLine number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

	Yes	No
Community Health Needs Assessment		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>18</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE 7D</u>		
b <input type="checkbox"/> Other website (list url):		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input checked="" type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>18</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X
a If "Yes," (list url): <u>SEE 7D</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information (continued)**Financial Assistance Policy (FAP)**Name of hospital facility or letter of facility reporting group CHILDREN'S CARE HOSPITAL & SCHOOL

	Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13 X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>100</u> % and FPG family income limit for eligibility for discounted care of <u>175</u> %		
b <input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c <input checked="" type="checkbox"/> Asset level		
d <input checked="" type="checkbox"/> Medical indigency		
e <input checked="" type="checkbox"/> Insurance status		
f <input checked="" type="checkbox"/> Underinsurance status		
g <input type="checkbox"/> Residency		
h <input checked="" type="checkbox"/> Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	14 X	
15 Explained the method for applying for financial assistance?	15 X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e <input type="checkbox"/> Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	16 X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>HTTPS://WWW.LIFESCAPESD.ORG/FINANCIAL-ASSISTANCE</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i <input type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j <input type="checkbox"/> Other (describe in Section C)		

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Part V Facility Information (continued)**Billing and Collections**Name of hospital facility or letter of facility reporting group CHILDREN'S CARE HOSPITAL & SCHOOL

	Yes	No	
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17	X	
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:			
a <input type="checkbox"/> Reporting to credit agency(ies)			
b <input type="checkbox"/> Selling an individual's debt to another party			
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d <input type="checkbox"/> Actions that require a legal or judicial process			
e <input type="checkbox"/> Other similar actions (describe in Section C)			
f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted			
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	19		X
If "Yes," check all actions in which the hospital facility or a third party engaged:			
a <input type="checkbox"/> Reporting to credit agency(ies)			
b <input type="checkbox"/> Selling an individual's debt to another party			
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d <input type="checkbox"/> Actions that require a legal or judicial process			
e <input type="checkbox"/> Other similar actions (describe in Section C)			
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):			
a <input type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)			
b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)			
c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)			
d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)			
e <input checked="" type="checkbox"/> Other (describe in Section C)			
f <input type="checkbox"/> None of these efforts were made			

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	21		X
If "No," indicate why:			
a <input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions			
b <input type="checkbox"/> The hospital facility's policy was not in writing			
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d <input type="checkbox"/> Other (describe in Section C)			

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Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**Name of hospital facility or letter of facility reporting group CHILDREN'S CARE HOSPITAL & SCHOOL**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.

- a** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b** ☒ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c** ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d** ☐ The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Section C.

24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?

If "Yes," explain in Section C.

	Yes	No
23		X
24		X

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Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 5: A GROUP OF COMMUNITY STAKEHOLDERS WITH A WIDE RANGE OF BACKGROUNDS WERE IDENTIFIED WHICH INCLUDED PARENTS, CAREGIVERS, COMMUNITY HEALTH CLINICS/CENTERS, HEALTH & HUMAN SERVICES STATE AGENCIES, SCHOOLS, STATE PROGRAMS, PARENT RESOURCE CENTERS, PHYSICIANS, STAFF, AS WELL AS OTHER AGENCIES WITH KNOWLEDGE OF COMMUNITY HEALTH NEEDS. THESE STAKEHOLDERS WERE SURVEYED OR INTERVIEWED TO GATHER INFORMATION AND OPINIONS REPRESENTING THE BROAD INTEREST OF THE COMMUNITY SERVED WHICH DIRECTLY LEAD TO THE OUTCOME OF THE COMMUNITY HEALTH NEEDS ASSESSMENT.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 7D: [HTTPS://WWW.LIFESCAPESD.ORG/ABOUT](https://www.lifescapesd.org/about)

THE IMPLEMENTATION STRATEGY CAN BE FOUND ON PAGE 15 OF THE CHNA REPORT.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 11: PRIORITY 1: THERE IS A LACK OF MENTAL HEALTH SERVICES AND PROVIDERS IN OUR SERVICE AREA.

-UNFORTUNATELY, WE WILL BE LOSING 2 OF OUR PSYCHOLOGISTS. WE HAVE WORKED WITH THE FOUNDATION TO INCREASE OUR SIGN ON BONUS TO \$15,000 WITH A 3 YEAR STAY AGREEMENT. WE ARE WORKING CLOSELY WITH MARKETING AND THE RECRUITING TEAM TO INCREASE AWARENESS OF OUR PSYCHOLOGY POSITIONS.

-WE MET WITH DR. ERMER, PEDIATRIC PSYCHIATRIST, TO DISCUSS WAYS TO HELP

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

MEET THE COMMUNITY PEDIATRIC MENTAL HEALTH NEEDS.

PRIORITY #2: THERE IS A LACK OF PARENT TRAINING AND EDUCATION IN OUR SERVICE AREA.

-OUR ON-LINE TRAINING FORMAT HAS BEEN FULLY DEVELOPED. WE ARE WORKING ON INCREASING THE NUMBER OF SHORT PARENT TRAININGS PRIOR TO GOING LIVE ON OUR WEBSITE. ESTIMATED IMPLEMENTATION DATE: SUMMER 2022.

-DIRECTORY OF SERVICES HAS BEEN PRODUCED AND DISTRIBUTED TO PROVIDERS IN AND AROUND THE STATE OF SOUTH DAKOTA. THE DIRECTORY FOCUSES ON OUTPATIENT THERAPY, RISE CUSTOM SOLUTIONS, AND OUR SPECIALTY HOSPITAL. WE ARE BEGINNING TO MEET WITH PROVIDERS IN THEIR CLINIC TO REVIEW DIRECTORY OF SERVICES.

-WE HAVE SECURED 2 GRANTS THAT WILL ASSIST WITH PARENT TRAINING AND PARENT NETWORKING. WORK HAS BEGUN ON THESE GRANTS WITH ESTIMATED COMPLETION DATES BY END OF THE YEAR 2022.

PRIORITY # 3: THERE IS A LACK OF COORDINATION OF CONNECTING FAMILIES TO RESOURCES IN OUR SERVICE AREA.

-A NEW FAMILY HANDBOOK FOR THE SPECIALTY HOSPITAL HAS BEEN DEVELOPED AND IS BEING DISTRIBUTED TO FAMILIES WE SERVE. IT PROVIDES COMMUNITY RESOURCES FOR THEM TO ACCESS.

-WE HAVE BEGUN UTILIZING OUR HOSPITAL SOCIAL WORKER IN OUR OUTPATIENT AUTISM EVALUATIONS. THIS ALLOWS OUR SOCIAL WORKER TO WORK WITH FAMILIES AND HELP OFFER SUGGESTED RESOURCES WHEN APPROPRIATE.

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 13B: THERE ARE INSTANCES WHEN A PATIENT MAY APPEAR ELIGIBLE FOR CHARITY CARE DISCOUNTS, BUT THERE IS NO FINANCIAL ASSISTANCE FORM ON FILE DUE TO A LACK OF SUPPORTING DOCUMENTATION. OFTEN THERE IS ADEQUATE INFORMATION PROVIDED BY THE PATIENT THROUGH OTHER SOURCES, WHICH COULD PROVIDE SUFFICIENT EVIDENCE TO PROVIDE THE PATIENT WITH CHARITY CARE ASSISTANCE. IN THE EVENT THERE IS NO EVIDENCE TO SUPPORT A PATIENT'S ELIGIBILITY FOR CHARITY CARE, CHILDREN'S CARE HOSPITAL AND SCHOOL COULD USE OUTSIDE AGENCIES IN DETERMINING ESTIMATED INCOME AMOUNTS FOR THE BASIS OF DETERMINING CHARITY CARE ELIGIBILITY AND POTENTIAL DISCOUNT AMOUNTS. PRESUMPTIVE ELIGIBILITY MAY BE DETERMINED ON THE BASIS OF INDIVIDUAL LIFE CIRCUMSTANCES THAT MAY INCLUDE:

1. STATE-FUNDED PRESCRIPTION PROGRAMS;
2. HOMELESS OR RECEIVED CARE FROM A HOMELESS CLINIC;
3. PARTICIPATION IN WOMEN, INFANTS AND CHILDREN PROGRAMS (WIC);
4. FOOD STAMP ELIGIBILITY;
5. SUBSIDIZED SCHOOL LUNCH PROGRAM ELIGIBILITY;
6. ELIGIBILITY FOR OTHER STATE OR LOCAL ASSISTANCE PROGRAM THAT ARE UNFUNDED (E.G., MEDICAID SPEND-DOWN);
7. LOW INCOME/SUBSIDIZED HOUSING IS PROVIDED AS A VALID ADDRESS; AND,
8. PATIENT IS DECEASED WITH NO KNOWN ESTATE.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 13H: PRESUMPTIVE ELIGIBILITY FOR FINANCIAL

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

ASSISTANCE MAY BE USED IF NECESSARY.

CHILDREN'S CARE HOSPITAL & SCHOOL

PART V, LINE 16B, FAP APPLICATION WEBSITE:

[HTTPS://WWW.LIFESCAPESD.ORG/FINANCIAL-ASSISTANCE](https://www.lifescapesd.org/financial-assistance)

CHILDREN'S CARE HOSPITAL & SCHOOL

PART V, LINE 16C, FAP PLAIN LANGUAGE SUMMARY WEBSITE:

[HTTPS://WWW.LIFESCAPESD.ORG/FINANCIAL-ASSISTANCE](https://www.lifescapesd.org/financial-assistance)

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 20E: LIFESCAPE WILL NOTIFY INDIVIDUALS THAT

FINANCIAL ASSISTANCE IS AVAILABLE TO ELIGIBLE INDIVIDUALS AT LEAST 30 DAYS

PRIOR TO PURSUING ECAS TO OBTAIN PAYMENT FOR THE CARE PROVIDED BY THE

HOSPITAL BY DOING THE FOLLOWING:

1. PROVIDE WRITTEN NOTICE TO THE INDIVIDUAL INDICATING THAT FINANCIAL

ASSISTANCE IS AVAILABLE TO ELIGIBLE INDIVIDUALS, INDICATING THAT LIFESCAPE

INTENDS TO INITIATE OR HAVE A THIRD-PARTY INITIATE TO OBTAIN PAYMENT FOR

CARE, AND PROVIDE A DEADLINE AFTER WHICH ECAS MAY BE PURSUED AND WHICH IS

NO LATER THAN 30 DAYS AFTER THE DATE OF WRITTEN NOTICE;

2. PROVIDE THE INDIVIDUAL A PLAIN LANGUAGE SUMMARY OF THE FINANCIAL

ASSISTANCE POLICY WITH THIS WRITTEN NOTICE; AND

3. MAKE REASONABLE EFFORTS TO ORALLY NOTIFY INDIVIDUALS ABOUT THE

FINANCIAL ASSISTANCE POLICY.

ECAS FOR HOSPITAL SERVICES WILL NOT COMMENCE FOR A PERIOD OF 120 DAYS

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

AFTER THE DATE OF FIRST POST-DISCHARGE BILLING STATEMENT FOR THE
APPLICABLE MEDICALLY NECESSARY OR EMERGENCY MEDICAL CARE.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 24: THE POLICY DOES NOT COVER ELECTIVE PROCEDURES
AND NO FAP-ELIGIBLE PATIENTS HAD ELECTIVE PROCEDURES.

Part VI Supplemental Information

Provide the following information.

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

PART I, LINE 3C:

IN ADDITION TO FEDERAL POVERTY GUIDELINES TO DETERMINE FAP ELIGIBILITY, CCHS USES AN ASSET TEST, REVIEWS INSURANCE STATUS, CONSIDERS MEDICAL INDIGENCY, AND REVIEWS INFORMATION TO DETERMINE PRESUMPTIVE ELIGIBILITY FOR FINANCIAL ASSISTANCE.

PART I, LINE 7:

LINE 7B UNREIMBURSED MEDICAID IS THE COST OF MEDICAID PROVIDED FOR INPATIENTS, PATIENTS AT THE RAPID CITY REHAB CENTER, RAPID CITY OUTREACH, SIOUX FALLS OUTREACH, AND SIOUX CITY OUTPATIENT CENTER. THE COST IS CALCULATED BY MULTIPLYING THE MEDICAID CHARGES TIMES THE COST-TO-CHARGE RATIO, AS DETERMINED THROUGH USE OF THE GENERAL LEDGER.

PART III, LINE 2:

THE AMOUNT ON LINE 2 REPRESENTS IMPLICIT PRICE CONCESSIONS. THE ORGANIZATION DETERMINES ITS ESTIMATE OF IMPLICIT PRICE CONCESSION BASED ON ITS HISTORICAL COLLECTION EXPERIENCE WITH THIS CLASS OF PATIENTS.

Part VI Supplemental Information (Continuation)

PART III, LINE 3:

NO PART OF THE AMOUNT ON LINE 2 WAS DETERMINED TO BE CHARITY CARE ELIGIBLE.

PART III, LINE 4:

THE FINANCIAL STATEMENT FOOTNOTE THAT DESCRIBES IMPLICIT PRICE CONCESSION IS AT NOTE 1 PAGES 14-15.

PART III, LINE 8:

NO PART OF THE SHORTFALL ON LINE 7 IS TREATED AS COMMUNITY BENEFIT. THE HOSPITAL HAS MEDICARE CERTIFICATION BECAUSE IT IS REQUIRED IN ORDER TO OPERATE. THE OVERALL COST-TO-CHARGE RATIO BASED ON AUDITED FINANCIAL STATEMENTS WAS USED TO CALCULATE COST.

PART III, LINE 9B:

PRIOR TO ENGAGING IN ECAS, LIFESCAPE'S REVENUE CYCLE STAFF WILL IDENTIFY WHETHER REASONABLE EFFORTS WERE MADE TO DETERMINE WHETHER AN INDIVIDUAL IS ELIGIBLE FOR FINANCIAL ASSISTANCE. IF A PATIENT SUBMITS A COMPLETE HOSPITAL FINANCIAL ASSISTANCE APPLICATION DURING THE APPLICATION PERIOD, LIFESCAPE WILL SUSPEND ECAS AND MAKE AN ELIGIBILITY DETERMINATION BEFORE RESUMING ECA ACTIVITY.

PART VI, LINE 2:

CCHS RELIES ON ITS BOARD MEMBERS AND BOARD MEMBERS OF LIFESCAPE FOUNDATION WHO REPRESENT ALL REGIONS OF THE STATE, ITS MEDICAL STAFF, AND SCHOOL DISTRICTS WHOSE STUDENTS IT SERVES TO HELP ADVISE OF HEALTH CARE NEEDS OF THEIR RESPECTIVE COMMUNITIES. CCHS ALSO CONDUCTS REGULAR MEETINGS WITH PARENTS AND PATIENTS TO HELP ASSESS THE HEALTH CARE NEEDS OF THE

Part VI Supplemental Information (Continuation)

COMMUNITIES IT SERVES.

PART VI, LINE 3:

RESIDENTIAL AND INPATIENT SERVICES ARE ALWAYS PRE-AUTHORIZED BY A THIRD PARTY PAYER AND ANY PATIENT RESPONSIBILITY IS DISCUSSED WITH THE RESIDENT'S GUARANTOR UPON ADMISSION. FINANCIAL COUNSELING IS AVAILABLE FOR OUTPATIENT SERVICES. THIS STARTS WITH CCHS VERIFYING THAT PATIENT'S INSURANCE IS EFFECTIVE AND CONTACTING INSURANCE WITH DIAGNOSIS AND PROCEDURE CODES TO CHECK COVERAGE. NEXT, THE PARENT/GUARANTOR IS CONTACTED TO INFORM THEM OF THE APPROXIMATE AMOUNT FOR WHICH THEY'LL BE FINANCIALLY RESPONSIBLE. THEY ARE ASKED TO SIGN A PRIVATE PAY AGREEMENT BEFORE SERVICES ARE PROVIDED. BECAUSE CCHS DOES NOT PROVIDE EMERGENCY SERVICES, THERE IS ALWAYS TIME TO GET FORMS SIGNED BEFORE SERVICES ARE RENDERED.

PART VI, LINE 4:

CCHS SERVES APPROXIMATELY 2,600 CHILDREN AND THEIR FAMILIES IN 60 COUNTIES THROUGHOUT SOUTH DAKOTA EVERY YEAR. ADDITIONAL CHILDREN AND FAMILIES ARE SERVED THROUGHOUT MINNESOTA, IOWA AND NORTH DAKOTA. APPROXIMATELY 65 SOUTH DAKOTA PUBLIC AND TRIBAL SCHOOL DISTRICTS ALSO RELY ON CCHS AND CHILDREN FROM SEVERAL PUBLIC OR PRIVATE AGENCIES AND PROGRAMS ARE ALSO SERVED. NO OTHER HOSPITALS IN THE AREA PROVIDE SIMILAR SERVICES.

PART VI, LINE 5:

- ALL CCHS GOVERNING BODY MEMBERS RESIDE IN DIFFERENT PARTS OF ITS PRIMARY SERVICE AREA IN SOUTH DAKOTA. ALL BOARD MEMBERS ARE INDEPENDENT OF CCHS AND SERVE IN A VOLUNTEER CAPACITY.

- CCHS EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN ITS COMMUNITIES.

Part VI Supplemental Information (Continuation)

- CCHS USES SURPLUS FUNDS TO ENHANCE SERVICES TO PATIENTS, FUND BUILDING IMPROVEMENTS OR EXPANSIONS, AND IMPROVE CARE BY PROVIDING ADDITIONAL TRAINING TO STAFF.

- CCHS IS THE ONLY PROVIDER IN SOUTH DAKOTA OFFERING 24-HOUR, INTEGRATED MEDICAL, BEHAVIORAL, AND SPECIAL EDUCATION SERVICES FOR CHILDREN AGES BIRTH TO 21. CCHS SERVES FAMILIES AND SCHOOLS WHO ARE UNABLE TO SUPPORT CHILDREN WITH SEVERE BEHAVIORS WHO MAY HARM THEMSELVES OR OTHERS. MEDICAL PROGRAMMING IS PROVIDED TO FILL THE GAP BETWEEN SERVICES PROVIDED IN THE HOME AND SCHOOL DISTRICT AND SERVICES PROVIDED AT ACUTE CARE HOSPITALS.

- CCHS HAS SEVERAL CLINICAL AFFILIATION AGREEMENTS WITH SURROUNDING AREA SCHOOLS TO PROVIDE TRAINING EXPERIENCE FOR PHYSICAL, OCCUPATIONAL AND SPEECH THERAPISTS, NURSES AND PSYCHOLOGY STUDENTS.

- CCHS PARTICIPATES IN THE MEDICARE PROGRAM, SEVERAL STATE MEDICAID PROGRAMS, AND THE BIRTH TO 3 PROGRAM.

- 371 VOLUNTEERS ASSISTED WITH ALL ASPECTS OF CCHS OPERATIONS. VOLUNTEERS ASSIST CCHS STAFF WITH ADMINISTRATIVE TASKS IN RECEPTION, MEDICAL RECORDS AND FUNDRAISING, AND PROVIDE SUPPORT TO PROFESSIONALS IN RESIDENTIAL AREAS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

Part III Supplemental Information

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

PART I, LINE 3:

THE ORGANIZATION RELIED ON A RELATED PARTY, LIFESCAPE, TO DETERMINE
COMPENSATION FOR THE CEO AND CFO. LIFESCAPE USES THE METHODS LISTED IN PART
I, LINE 3 TO DETERMINE COMPENSATION.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020
Open to Public Inspection

Name of the organization
CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number
46-0233030

Part I	SEE PART VI FOR COLUMN (A) CONTINUATIONS											
Bond Issues												
(a) Issuer name		(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
SOUTH DAKOTA HEALTH AND A EDUCATIONAL FACILITIES A		48-0315509	83755VJ47	11/01/17	5,736,456.	REFINANCING OF 2007 BONDS		X		X		X
B												
C												
D												

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired	1,761,456.							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	5,736,456.							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	106,780.							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	597,971.							
11	Other spent proceeds	5,031,805.							
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

Part IV Arbitrage (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.**SCHEDULE K, PART I, BOND ISSUES:**

(A) ISSUER NAME: SOUTH DAKOTA HEALTH AND EDUCATIONAL FACILITIES AUTHORITY

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SERVICES AND CREATIVE SOLUTIONS FOR PEOPLE WITH VARIED NEEDS AND

COMPLEX CARE ACROSS THEIR LIFE SPAN. THROUGH COLLABORATIVE

PARTNERSHIPS, LIFESCAPE WILL BECOME A DESTINATION FOR RESEARCH, AND THE

DEVELOPMENT, IMPLEMENTATION, AND TRAINING OF TECHNOLOGY-BASED SOLUTIONS

TO IMPROVE THE LIVES OF PEOPLE WE SUPPORT.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

RAPID CITY AS AN OUTPATIENT SERVICE. THE TEAM (TONE EVALUATION AND

MANAGEMENT) CLINIC FOR CHILDREN WITH CEREBRAL PALSY IS PHYSICIAN-LED.

OUTREACH PROVIDES SERVICES TO CHILDREN IN THEIR OWN ENVIRONMENT--THEIR

HOME, SCHOOL, OR DAYCARE CENTER. STAFF ALSO PROVIDE CONSULTATION TO

SCHOOLS IN SCHOOL PSYCHOLOGY AND SPECIAL EDUCATION. CCHS ALSO SERVES AS

A LEARNING ENVIRONMENT, PROVIDING OVER 150 STUDENTS AFFILIATED WITH 26

HIGHER EDUCATION SCHOOLS WITH INTERNSHIPS, PRACTICUMS, OR CLINICALS.

RESIDENTIAL, INPATIENT AND SCHOOL/DAY PROGRAMS IN SIOUX FALLS, SD

SERVED 160 CHILDREN. CHILDREN WERE MOSTLY FROM SOUTH DAKOTA, WITH

CHILDREN FROM MINNESOTA, IOWA, AND NEBRASKA ALSO SERVED. SERVICES

INCLUDE THERAPIES (PHYSICAL THERAPY, OCCUPATIONAL THERAPY,

SPEECH-LANGUAGE PATHOLOGY, RESPIRATORY THERAPY, MUSIC THERAPY, AND

BEHAVIOR THERAPY), NURSING CARE, PSYCHOLOGY, AND SPECIAL EDUCATION.

SPECIAL EDUCATION IS OFFERED THROUGH CLASSROOMS FOR CHILDREN OF

DIFFERENT AGES AND VARIOUS DIAGNOSES. STUDENTS INCLUDE THOSE IN

RESIDENCE AT LIFESCAPE PLUS DAY STUDENTS. BESIDES TEACHERS, OTHER

PROFESSIONALS OFFERING SERVICES INCLUDE CASE MANAGERS, SOCIAL WORKERS,

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

Schedule O (Form 990 or 990-EZ) 2020

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

DIETITIANS, SCHOOL PSYCHOLOGISTS, BEHAVIOR ANALYSTS, AND BEHAVIOR THERAPISTS. LIFESCAPE EMPLOYS 11 BOARD CERTIFIED BEHAVIOR ANALYSTS (8 MASTER'S LEVEL; 3 DOCTORAL LEVEL). AVERAGE DAILY CENSUS FOR FY21 WAS 11.0 FOR SPECIALTY HOSPITAL, 51.6 FOR RESIDENTIAL, AND 60.42 FOR DAY PROGRAMS. THE EXTENDED SCHOOL YEAR (ESY) PROGRAM OFFERS SUMMER SCHOOL FOR CHILDREN WHO NEED YEAR-ROUND SCHOOLING, BUT WHOSE SCHOOL DISTRICTS DO NOT OFFER THAT SERVICE. THROUGH ITS VARIOUS SERVICES, CCHS SERVED 63 SOUTH DAKOTA SCHOOL DISTRICTS, AS WELL AS MANY SCHOOL DISTRICTS FROM NEIGHBORING STATES IN FY21.

FORM 990, PART VI, SECTION A, LINE 1:

THE EXECUTIVE COMMITTEE IS COMPRISED OF THE CHAIR, VICE CHAIR, SECRETARY, TREASURER, IMMEDIATE PAST CHAIR, CHIEF EXECUTIVE OFFICER, AND ONE DIRECTOR. THE COMMITTEE CAN ACT ON BEHALF OF THE BOARD BETWEEN BOARD MEETINGS. ALL ACTIONS TAKEN BY THE EXECUTIVE COMMITTEE MUST BE RATIFIED BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 2:

STEVE WATKINS HAS A BUSINESS RELATIONSHIP WITH PATTY PETERS, GAYLE VERHEY, JOHN ROZELL, JACK HOPKINS, JASON HARRIS, P. DANIEL DONOHUE, JOE HENKIN, MOLLY MCCARTHY, JON SODERHOLM, LARRY FENTON, MARK STERNHAGEN, TERRI GRABLANDER, MARLI SCHIPPERS, JOSH PAULI, NAN BAKER, AMY PREATOR, BOB MCNANEY, JEFF NELSON, JAY SOUKUP, KIMBERLY NOONEY, AND TYLER HAAHR. THE BUSINESS RELATIONSHIP EXISTS BECAUSE STEVE WATKINS WAS PAID BY LIFESCAPE. PERSONS LISTED AS HAVING A BUSINESS RELATIONSHIP WITH HIM SERVE ON THE BOARD OF LIFESCAPE. ADDITIONALLY, STEVE WATKINS AND STEVE WILSON HAVE A BUSINESS RELATIONSHIP.

Name of the organization	CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number	46-0233030
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FORM 990, PART VI, SECTION A, LINE 6:

THE SOLE MEMBER OF THE ORGANIZATION IS LIFESCAPE, A SOUTH DAKOTA
NON-PROFIT, EXEMPT UNDER INTERNAL REVENUE CODE 501(C)(3).

FORM 990, PART VI, SECTION A, LINE 7A:

THE DIRECTORS SHALL BE ELECTED BY THE MEMBER AND SHALL BE THE SAME PERSONS
WHO SERVE AS THE DIRECTORS OF THE MEMBER.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS REVIEWED BY THE CHIEF FINANCIAL OFFICER AND A FINAL COPY OF THE
990 IS SHARED WITH THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C:

LIFESCAPE HAS A CONFLICT OF INTEREST POLICY THAT IS SIGNED ANNUALLY BY EACH
MEMBER OF THE BOARD OF DIRECTORS. IN ADDITION, A CONFLICT LETTER IS SENT TO
ALL BOARD MEMBERS AND SENIOR LEADERS OF LIFESCAPE TO COMPLETE AND TO
DISCLOSE ANY POTENTIAL CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15:

THE CEO AND CFO OF CCHS ARE COMPENSATED BY LIFESCAPE, A RELATED
ORGANIZATION.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

RMS - PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES

41,286.

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

MANAGEMENT AND GENERAL EXPENSES	0.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	41,286.
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CONTRACT LABOR:

PROGRAM SERVICE EXPENSES	970,709.
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MANAGEMENT AND GENERAL EXPENSES	133,482.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	1,104,191.
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COLLECTION AGENCY:

PROGRAM SERVICE EXPENSES	27,038.
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MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	27,038.
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OTHER PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES	0.
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MANAGEMENT AND GENERAL EXPENSES	2,087,829.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	2,087,829.
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OUTSIDE SPEAKER FEES:

PROGRAM SERVICE EXPENSES	0.
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MANAGEMENT AND GENERAL EXPENSES	1,160.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	1,160.
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Name of the organization	CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number	46-0233030
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OUTSIDE TRAINING SESSION:

PROGRAM SERVICE EXPENSES 0.

MANAGEMENT AND GENERAL EXPENSES 23,595.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 23,595.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 3,285,099.

FORM 990, PART X, LINE 20:

THE ISSUE PRICE OF THE BONDS INCLUDES THE FILING ORGANIZATION'S SHARE
OF THE ENTIRE BOND ISSUE, WHICH WAS ISSUED TO LIFESCAPE ON BEHALF OF
THE LIFESCAPE OBLIGATED GROUP. THE LIFESCAPE OBLIGATED GROUP CONSISTS
OF LIFESCAPE, CHILDREN'S CARE HOSPITAL AND SCHOOL D/B/A LIFESCAPE,
SOUTH DAKOTA ACHIEVE D/B/A LIFESCAPE, AND LIFESCAPE FOUNDATION.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

NET ASSETS RELEASED FROM RESTRICTION 65,172.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
LIFESCAPE - 46-5151247 4100 S WESTERN AVE SIOUX FALLS, SD 57105	ASSIST CHILDREN'S CARE HOSPITAL & SCHOOL AND SD ACHIEVE	SOUTH DAKOTA	501(C)(3)	LINE 12A, I	N/A		X
SOUTH DAKOTA ACHIEVE DBA LIFESCAPE - 23-7072116, 4100 S WESTERN AVE, SIOUX FALLS, SD 57105	PROVIDE SUPPORT SERVICES TO PEOPLE WITH DEVELOPMENTAL DISABILITIES	SOUTH DAKOTA	501(C)(3)	LINE 2	LIFESCAPE		X
LIFESCAPE FOUNDATION - 46-0353254 2501 WEST 26TH STREET SIOUX FALLS, SD 57105	SUPPORT PROGRAMS & SERVICES OF LIFESCAPE ENTITIES	SOUTH DAKOTA	501(C)(3)	LINE 12A, I	LIFESCAPE		X
SIOUX RESIDENTIAL SERVICES INC - AKA HARVEST APARTMENTS - 46-0378935, 4100 S WESTERN AVE, SIOUX FALLS, SD 57105	HUD PROPERTY FOR INDIVIDUALS SUPPORTED BY SDA	SOUTH DAKOTA	501(C)(3)	LINE 10	SOUTH DAKOTA ACHIEVE DBA LIFESCAPE		X

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

Schedule R (Form 990) 2020

[illegible]

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
BEACON APARTMENTS LIMITED PARTNERSHIP - 47-1232136, 4100 S WESTERN AVE, SIOUX FALLS, SD 57105	LOW INCOME HOUSING	SD	N/A	N/A	N/A	N/A		X	N/A		X	N/A

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
REHABILITATION MEDICAL SUPPLY - 41-1936988 1020 W 18TH ST SIOUX FALLS, SD 57104	SALES & SERVICE OF DURABLE MEDICAL EQUIPMENT, ORTHOTICS,	SD	CHILDREN'S CARE HOSPITAL AND SCHOOL	C CORP	2,353,226.	1,935,134.	100%	X	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) REHABILITATION MEDICAL SUPPLY	Q	1,841,842.	FMV
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

REHABILITATION MEDICAL SUPPLY

PRIMARY ACTIVITY: SALES & SERVICE OF DURABLE MEDICAL EQUIPMENT, ORTHOTICS,
& PROSTHETICS

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

OMB No. 1545-0047

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

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. CHILDREN'S CARE HOSPITAL AND SCHOOL	Taxpayer identification number (TIN) 46-0233030
	Number, street, and room or suite no. If a P.O. box, see instructions. 2501 WEST 26TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SIOUX FALLS, SD 57105-2498	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	7
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Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STEVE WILSON

- The books are in the care of ► **4100 S. WESTERN AVE - SIOUX FALLS, SD 57105**
Telephone No. ► **605-444-9820** Fax No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

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

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

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

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2020For calendar year 2020 or other tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.▶ Go to **www.irs.gov/Form990T** for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations OnlyDepartment of the Treasury
Internal Revenue Service**A** ☐ Check box if
address changed.**B** Exempt under section☒ 501(c)(3)☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a) ☐ 529SPrint
or
TypeName of organization (☐ Check box if name changed and see instructions.)**CHILDREN'S CARE HOSPITAL AND SCHOOL**

Number, street, and room or suite no. If a P.O. box, see instructions.

2501 WEST 26TH STREET

City or town, state or province, country, and ZIP or foreign postal code

SIOUX FALLS, SD 57105-2498**D** Employer identification number**46-0233030****E** Group exemption number
(see instructions)**F** ☐ Check box if
an amended return.**C** Book value of all assets at end of year **26,690,209.****G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ Applicable reinsurance entity**H** Check if filing only to ▶ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ ☐**J** Enter the number of attached Schedules A (Form 990-T) **1****K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶**L** The books are in care of ▶ **STEVE WILSON** Telephone number ▶ **605-444-9820****Part I Total Unrelated Business Taxable Income**

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2	Reserved	2	
3	Add lines 1 and 2	3	
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.Form **990-T** (2020)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		0.
3	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		0.
5	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	5		0.
6a	Payments: A 2019 overpayment credited to 2020	6a		
b	2020 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 1,355. <input type="checkbox"/> Other Total	6g	1,355.	
7	Total payments. Add lines 6a through 6g	7		1,355.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		1,355.
11	Enter the amount of line 10 you want: Credited to 2021 estimated tax Refunded	11		1,355.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

	Yes	No
1 At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4a Did the organization change its method of accounting? (see instructions)		X
b If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	CFO Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	LAURIE HANSON, CPA	LAURIE HANSON, CPA	05/12/22	P00851848
	Firm's name EIDE BAILLY LLP	Firm's EIN 45-0250958		
	Firm's address 200 E. 10TH ST., STE. 500 SIOUX FALLS, SD 57104-6375		Phone no. 605-339-1999	

Form **990-T** (2020)

FOOTNOTES

STATEMENT 1

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE ORGANIZATION IS MAKING THE DE MINIMIS SAFE HARBOR
ELECTION UNDER REG. SEC. 1.263(A)-1(F).

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

ENTITY 1

OMB No. 1545-0047

2020

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization <div style="text-align:center">CHILDREN'S CARE HOSPITAL AND SCHOOL</div>	B Employer identification number <div style="text-align:center">46-0233030</div>
C Unrelated business activity code (see instructions) ▶ 900099	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **TO CLAIM REFUNDABLE FUEL CREDIT**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales			
b Less returns and allowances c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a		
b Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement) (see instructions)	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562) (see instructions)	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	0.
17 Deduction for net operating loss (see instructions)	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2020

Part III Cost of Goods Sold

Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)				
A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11	Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2020

Credit for Federal Tax Paid on Fuels► Go to www.irs.gov/Form4136 for instructions and the latest information.

OMB No. 1545-0162

2020
Attachment
Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

CHILDREN'S CARE HOSPITAL AND SCHOOL**46-0233030**

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer. See instructions for kerosene used in commercial aviation from March 28, 2020, through December 31, 2020.

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use		\$.183		\$ 1,355.	362
b Use on a farm for farming purposes		.183			
c Other nontaxable use (see Caution above line 1)	13	.183	7,406		
d Exported		.184			411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		\$.15		\$	354
b Other nontaxable use (see Caution above line 1)		.193			324
c Exported		.194			412
d LUST tax on aviation fuels used in foreign trade		.001			433

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$.243		\$	360
b Use on a farm for farming purposes		.243			
c Use in trains		.243			
d Use in certain intercity and local buses (see Caution above line 1)		.17			350
e Exported		.244			413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$.244		\$.243		\$	346
b Use on a farm for farming purposes		.243			
c Use in certain intercity and local buses (see Caution above line 1)		.17			
d Exported		.244			414
e Nontaxable use taxed at \$.044		.043			377
f Nontaxable use taxed at \$.219		.218			369

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **4136** (2020)

5 Kerosene Used in Aviation (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369
e	LUST tax on aviation fuels used in foreign trade	.001			433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	\$	360
b	Use in certain intercity and local buses	.17		350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	\$	346
b	Sales from a blocked pump	.243		
c	Use in certain intercity and local buses	.17		

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation
(see **Caution** above line 1)

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219	.218			369
f	LUST tax on aviation fuels used in foreign trade	.001			433

Form **4136** (2020)

9 Reserved for future use

		Registration No. ►		
	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Reserved for future use			\$	
b Reserved for future use				

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 10. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$ 1.00		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

11 Nontaxable Use of Alternative Fuel

Caution: There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$.183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG)		.183			421
d Liquefied hydrogen		.183			422
e Fischer-Tropsch process liquid fuel from coal (including peat)		.243			423
f Liquid fuel derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425
h Liquefied gas derived from biomass		.183			435

12 Alternative Fuel Credit

Registration No. ►

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (see instructions)	.50			428
d Liquefied hydrogen	.50			429
e Fischer-Tropsch process liquid fuel from coal (including peat)	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG) (see instructions)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass	.50			437

Form **4136** (2020)

13 Registered Credit Card Issuers

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	360
b Kerosene sold for the exclusive use of a state or local government	.243			346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218			369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion**Caution:** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$.197		\$	309
b Exported		.198			306

15 Diesel-Water Fuel Emulsion Blending

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046		\$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
b Exported dyed kerosene	.001			416

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 11; Form 1120, Schedule J, line 20b; Form 1120-S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns

► 17

\$ 1,355.

Form **4136** (2020)

Electronic Filing PDF Attachment



Consolidated Financial Statements
Years Ended June 30, 2021 and 2020

LifeScape

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Independent Auditor's Report

The Board of Directors
LifeScape
Sioux Falls, South Dakota

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of LifeScape (the Organization), which comprise the consolidated balance sheets as of June 30, 2021 and 2020 and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of LifeScape as of June 30, 2021 and 2020, and the consolidated results of its operations, changes in net assets, and cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2020 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matter.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Sioux Falls, South Dakota
November 11, 2021

LifeScape
Consolidated Balance Sheets
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 4,938,590	\$ 3,277,017
Receivables		
Patient	6,409,454	6,407,617
Accounts receivable	2,563,000	2,142,396
Promises to give	250,370	165,939
Other	1,113,240	1,407,177
Supplies	350,150	317,411
Prepaid expenses	244,631	177,220
Total current assets	<u>15,869,435</u>	<u>13,894,777</u>
Assets Limited as to Use		
Under indenture agreements	477,388	423,359
By Board for capital improvements and debt redemption	19,435,150	9,998,517
Donor restricted investments	46,375,997	9,627,356
Beneficial interest in remainder trusts	3,206,889	3,021,465
Beneficial interest in perpetual trusts	539,161	444,244
Total assets limited as to use	<u>70,034,585</u>	<u>23,514,941</u>
Investments	<u>71,464,331</u>	<u>56,795,970</u>
Property and Equipment, Net	<u>15,232,792</u>	<u>15,132,695</u>
Other Assets		
Goodwill, net	33,550	37,833
Intangible assets, net	30,000	30,000
Promises to give, net	859,480	-
Operating lease right of use assets	3,162,522	-
Other	464,042	438,502
Total other assets	<u>4,549,594</u>	<u>506,335</u>
Total assets	<u>\$ 177,150,737</u>	<u>\$ 109,844,718</u>

LifeScape
Consolidated Balance Sheets
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	\$ 706,369	\$ 891,413
Current portion of operating lease liability	844,422	-
Accounts payable		
Trade	1,383,889	1,377,413
Insurance loss liabilities	945,530	678,129
Annuities payable	110,201	120,425
Accrued expenses		
Salaries and wages	1,461,041	1,137,320
Vacation	1,696,822	1,542,085
Interest	36,012	38,266
Deferred revenue	-	21,037
Payroll taxes and other	270,948	200,305
Total current liabilities	<u>7,455,234</u>	<u>6,006,393</u>
Long-term Liabilities		
Long-term debt, net of current maturities, unamortized debt issue costs, and bond premiums	5,668,890	6,120,545
Operating lease liability, net of current portion	<u>2,318,100</u>	<u>-</u>
Total long-term liabilities	<u>7,986,990</u>	<u>6,120,545</u>
Total liabilities	<u>15,442,224</u>	<u>12,126,938</u>
Net Assets		
Without donor restrictions		
Undesignated	108,747,094	81,785,145
Non-controlling interest	1,070,573	1,108,116
Total net assets without donor restrictions	<u>109,817,667</u>	<u>82,893,261</u>
With donor restrictions	<u>51,890,846</u>	<u>14,824,519</u>
Total net assets	<u>161,708,513</u>	<u>97,717,780</u>
Total liabilities and net assets	<u>\$ 177,150,737</u>	<u>\$ 109,844,718</u>

LifeScape
Consolidated Statements of Operations
Years Ended June 30, 2021 and 2020

	2021	2020
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient service revenue	\$ 36,370,875	\$ 34,949,176
Program service fees	25,236,560	24,824,081
Contributions and bequests	345,424	529,706
Other revenue	11,508,120	2,796,150
Net assets released from restrictions for operations	731,869	978,337
	<u>74,192,848</u>	<u>64,077,450</u>
Total revenues, gains, and other support		
Expenses		
Salaries	43,628,271	41,773,076
Employee benefits and payroll taxes	9,867,919	9,097,750
Contract labor	1,161,101	1,163,520
Professional and contract services	1,427,933	1,016,154
Supplies	4,274,231	4,036,700
Occupancy	1,667,383	2,422,037
Travel and transportation	546,926	783,273
Repairs and maintenance	886,628	729,730
Provider and sales tax	569,842	615,350
Insurance	531,299	485,382
Contributions	249,070	251,352
Interest	255,728	285,957
Depreciation and amortization	2,030,347	2,111,701
Operating leases	969,168	-
Other	368,427	570,506
	<u>68,434,273</u>	<u>65,342,488</u>
Total expenses		
Operating Income (Loss)	<u>5,758,575</u>	<u>(1,265,038)</u>
Other Income (Expense)		
Investment return	20,931,170	924,292
Gain (loss) on disposal of property and equipment	133,446	(13,434)
	<u>21,064,616</u>	<u>910,858</u>
Other income, net		
Revenues in Excess of (Less Than) Expenses	26,823,191	(354,180)
Contributions Restricted for Capital Purposes	<u>101,215</u>	<u>70,915</u>
Change in Net Assets Without Donor Restrictions	<u>\$ 26,924,406</u>	<u>\$ (283,265)</u>

LifeScape
Consolidated Statements of Changes in Net Assets
Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net Assets Without Donor Restrictions		
Revenues in excess of (less than) expenses	\$ 26,823,191	\$ (354,180)
Contributions restricted for capital purposes	<u>101,215</u>	<u>70,915</u>
Change in net assets without donor restrictions	<u>26,924,406</u>	<u>(283,265)</u>
Net Assets With Donor Restrictions		
Contributions and grants for specific purposes	1,067,746	1,308,289
Contributions restricted for capital purposes	36,428,165	-
Contributions for endowment funds	21,944	11,540
Change in split interest agreements	280,341	(12,635)
Net assets released from restrictions	<u>(731,869)</u>	<u>(978,337)</u>
Change in net assets with donor restrictions	<u>37,066,327</u>	<u>328,857</u>
Change in Net Assets	63,990,733	45,592
Net Assets, Beginning of Year	<u>97,717,780</u>	<u>97,672,188</u>
Net Assets, End of Year	<u><u>\$ 161,708,513</u></u>	<u><u>\$ 97,717,780</u></u>

LifeScape
Consolidated Statements of Cash Flows
Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating Activities		
Change in net assets	\$ 63,990,733	\$ 45,592
Adjustments to reconcile change in net assets to cash from operating activities		
Depreciation and amortization	2,030,347	2,111,701
Net realized and unrealized (gain) loss on investments	(19,715,865)	588,610
(Gain) loss on disposal of property and equipment	(133,446)	13,434
Change in beneficial interest in remainder trusts	(185,424)	(16,647)
Change in beneficial interest in perpetual trusts	(94,917)	29,282
Contributions restricted by donors	(37,619,070)	(1,390,744)
Interest expense attributable to amortization of debt issuance costs	19,422	19,422
Changes in assets and liabilities		
Receivables	1,100	440,164
Supplies	(32,739)	(62,704)
Prepaid expenses and other assets	(92,951)	(85,876)
Accounts payable	355,444	(95,723)
Annuities payable	(10,224)	(7,773)
Accrued expenses	525,810	400,107
Net Cash from Operating Activities	<u>9,038,220</u>	<u>1,988,845</u>
Investing Activities		
Purchase of property and equipment	(2,185,388)	(1,593,891)
Proceeds from disposal of property and equipment	220,574	28,002
Purchase of investments and assets limited as to use	(21,205,694)	(13,865,257)
Sales and maturities of investments and assets limited as to use	8,289,188	21,575,176
Net Cash (used for) from Investing Activities	<u>(14,881,320)</u>	<u>6,144,030</u>
Financing Activities		
Contributions restricted by donors	36,545,555	1,390,744
Principal payments on long-term debt	(1,558,123)	(918,067)
Proceeds from issuance of long-term debt	792,534	-
Net Cash from Financing Activities	<u>35,779,966</u>	<u>472,677</u>
Net Change in Cash and Cash Equivalents	29,936,866	8,605,552
Cash and Cash Equivalents, Beginning of Year	<u>13,910,817</u>	<u>5,305,265</u>
Cash and Cash Equivalents, End of Year	<u>\$ 43,847,683</u>	<u>\$ 13,910,817</u>

LifeScape
Consolidated Statements of Cash Flows
Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 4,938,590	\$ 3,277,017
Under indenture agreements	477,388	423,359
Cash and cash equivalents included in investments	37,542,239	9,180,032
Cash and cash equivalents included in assets limited as to use	<u>889,466</u>	<u>1,030,409</u>
Total cash and cash equivalents	<u>\$ 43,847,683</u>	<u>\$ 13,910,817</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	\$ 238,560	\$ 288,149
Supplemental Disclosure of Non-Cash Investing and Financing Activity		
Equipment financed through capital lease arrangement	\$ 109,468	\$ 333,785
Accounts payable for property and equipment	85,363	166,930

Note 1 - Summary of Significant Accounting Policies

Organization

LifeScape (the Organization) is a non-profit corporation that was established through the affiliation of South Dakota Achieve and Children's Care Hospital and School (both non-profit corporations). LifeScape offers support for all individuals with disabilities by offering a large range of programs and services to empower people to live their best life.

Principles of Consolidation

The consolidated financial statements include the accounts of LifeScape, South Dakota Achieve, Children's Care Hospital and School, LifeScape Foundation, LifeScape Foundation Legacy Land Holding I, LLC, Rehabilitation Medical Supply d/b/a RISE Custom Solutions, Sioux Residential Services, Inc., Horizon Apartments, Hospitality Apartments, and Beacon Apartments Limited Partnership. All significant intercompany accounts and transactions have been eliminated.

Beacon Apartments Limited Partnership was formed as a limited partnership between South Dakota Achieve and Midwest Housing Equity Group, Inc. to acquire an interest in property located in Sioux Falls, South Dakota, and to construct and operate housing complexes for persons of low or moderate income. The Partnership consists of South Dakota Achieve as the .01% general partner and Midwest Housing Equity Group, Inc. as the 99.99% limited partner. South Dakota Achieve is the managing member and makes all management decisions. A reconciliation of the non-controlling interest is as follows:

	2021	2020
Non-controlling interest - beginning of year	\$ 1,108,116	\$ 1,158,803
Expenses in excess of revenues	<u>(37,543)</u>	<u>(50,687)</u>
Non-controlling interest - end of year	<u>\$ 1,070,573</u>	<u>\$ 1,108,116</u>

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less.

Patient and Resident Receivables

Patient and resident receivables are uncollateralized patient and third-party payor obligations. Payments of patient and resident receivables are allocated to the specific claims identified in the remittance advice or, if unspecified, are applied to the earliest unpaid claim.

Patient and resident accounts receivable are stated net of any explicit and implicit price concessions and then further reduced by an allowance for doubtful accounts. In evaluating the collectability of accounts receivable, the Organization analyzes accounts for adverse changes in patient's, resident's, or third-party payor's ability to pay that may have occurred subsequent to recognition to estimate the appropriate allowance for doubtful accounts and provision for bad debts. As of June 30, 2021 and 2020 the Organization did not have an allowance for doubtful accounts.

The Organization has elected to not adjust the promised amount of consideration from patients, residents and third-party payors for the effects of a significant financial component due to the Organization's expectation that the period between the time the service is provided to a patient or resident and the time that the patient, resident or third-party payor pays for that service will be one year or less.

The Organization's July 1, 2019 patient and other receivable balances were \$6,837,943 and \$2,069,755 respectively.

Promises to Give

The Organization records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the consolidated statements of operations. Allowance for uncollectible promises to give are determined based on historical experience, an assessment of economic conditions, and review of subsequent collections. Promises to give are written off when deemed uncollectible.

Supplies

Supplies are stated at the lower of cost or net realizable value determined by the first-in first-out method.

Investments

Investment purchases are recorded at cost or if donated at fair value on the date of donation. Thereafter, investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the consolidated balance sheets. Investments in certificates of deposit that are not publicly traded are recorded at cost plus accrued interest. Cash values of life insurance policies are recorded at cost. Thereafter the cash values are updated based on policies' stated values. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in revenues in excess of (less than) expenses unless the income or loss is restricted by donor or law.

Endowment earnings appropriated for spending and spent in the same year as they are earned are recorded in net assets without restrictions on the accompanying consolidated statements of operations.

Fair Value Measurements

The Organization has determined the fair value of certain assets and liabilities in accordance with generally accepted accounting principles, which defines a framework for measuring fair value.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques should maximize the use of observable inputs and minimize the use of unobservable inputs.

A fair value hierarchy has been established which prioritizes the valuation inputs into three broad levels. Level 1 inputs consist of quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the related asset or liability. Level 3 inputs are unobservable inputs related to the asset or liability.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to the entire measurement requires judgement, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to an assessment of the quality, risk or liquidity profile of the asset or liability.

Assets Limited as to Use

Assets limited as to use include assets set aside by the Organization's Board of Directors for future capital improvements and debt redemption, over which the Board retains control and may at its discretion subsequently use for other purposes. Assets limited as to use also includes assets restricted under indenture agreements; investments restricted by donors; and the Organization's interest in perpetual and remainder trusts maintained by independent trustees.

Beneficial Interests in Perpetual Trusts

The Organization has been named as an irrevocable beneficiary of several perpetual trusts held and administered by independent trustees. Perpetual trusts provide for the distribution of the net income of the trusts to the Organization; however, the Organization will never receive the assets of the trusts. At the date that a notice of a beneficial interest is received, a contribution with donor restrictions of a perpetual nature is recorded in the consolidated statements of changes in net assets, and a beneficial interest in perpetual trust is recorded in the consolidated balance sheets at the fair value of the underlying trust assets. Thereafter, beneficial interests in the trusts are reported at the fair value of the trusts' assets in the consolidated balance sheets, with trust distributions and changes in fair value recognized in the consolidated statements of changes in net assets.

Beneficial Interests in Remainder Trusts

The Organization has been named as an irrevocable beneficiary of several charitable trusts held and administered by independent trustees. These trusts were created independently by donors and are administered by outside agents designated by the donors. Therefore, the Organization has neither possession nor control over the assets of the trusts. At the date the Organization receives notice of a beneficial interest, a contribution with donor restrictions is recorded in the consolidated statements of changes in net assets, and a beneficial interest in remainder trusts is recorded in the consolidated balance sheets at fair value. Thereafter, beneficial interests in the trust are reported at fair value in the consolidated balance sheets, with trust distributions and changes in fair value recognized in the consolidated statements of operations and the consolidated statements of changes in net assets. Upon receipt of trust distributions or expenditures, or both, in satisfaction of the donor-restricted purpose, if any, net assets with donor-imposed time or purpose restrictions are released to net assets without donor restrictions.

Beneficial Interests in Assets Held by Community Foundations

The Organization has a beneficial interest in several trust funds established directly by donors with the South Dakota Community Foundation and the Sioux Falls Area Community Foundation (Foundations). In donating these funds to the Foundations, donors have granted the Governing Boards of the Foundations variance power. Variance power gives the Foundations the right to modify the terms of the agreement if, in the judgment of the Foundations' Boards of Trustees, the restrictions and conditions of the agreement become unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community. All contributions are irrevocable gifts to the Foundations. Earnings are to be distributed annually. The Organization recognized contribution revenue of \$51,745 and \$50,643 in the 2021 and 2020 consolidated statements of operations as distributions from the Foundations were received. As of June 30, 2021 and 2020, the Organization had a beneficial interest of \$1,641,581 and \$1,379,994 made up of gifts made directly to the Foundations and related accumulated investment earnings. This beneficial interest, in accordance with generally accepted accounting principles, is not reported as an asset in the accompanying consolidated balance sheets.

Property and Equipment

Property and equipment acquisitions in excess of \$5,000 are capitalized and recorded at cost. Depreciation is provided over the estimated useful life of each depreciable asset and is computed using the straight-line method. The estimated useful lives of property and equipment are as follows:

Land improvements	5 - 20 years
Buildings and fixed equipment	5 - 69 years
Major movable equipment	3 - 25 years

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to net assets without donor restrictions and are excluded from revenues in excess of (less than) expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when donated or when acquired long-lived assets are placed in service.

The Organization considers whether indicators of impairment are present and performs the necessary analysis to determine if the carrying values of assets are appropriate. No impairment was identified for the years ended June 30, 2021 and 2020.

Right of Use Assets

Right of use (ROU) assets represents the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the lease commencement date and are based on the present value of lease payments over the lease term. Lease expense is recognized on a straight-line basis over the lease term.

Intangibles

Intangible assets consist of patient records, non-compete agreements, and other identifiable intangibles associated with business combinations. Intangible assets are amortized over their estimated economic life of 3 years. Intangible assets are considered annually for indicators of impairment. There was no impairment loss recognized for the years ended June 30, 2021 and 2020.

Goodwill

Goodwill represents the excess of cost over the fair value of the assets acquired from business combinations. The Organization amortizes goodwill over a 10-year life. Goodwill is considered annually for indicators of impairment. There was no impairment loss recognized for the years ended June 30, 2021 and 2020.

Income Taxes

LifeScape and most of its affiliated organizations are organized as South Dakota nonprofit corporations and have been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). These Organizations are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. Together these Organizations have determined that they are not subject to unrelated business income tax and have not filed an exempt organization business income tax return (Form 990T) with the IRS. RISE Custom Solutions is a taxable organization and is subject to Federal income taxes.

The Organization believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the consolidated financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Annuities Payable

The Organization has entered into gift annuity agreements, which provide that the Organization shall pay periodic amounts to designated beneficiaries until their death. The payments continue even if the assets gifted or acquired as a result of the gift have been exhausted. The Organization recorded these gifts at market value with a corresponding liability recorded for the present value of payments to be made to the designated beneficiaries. Upon the death of the beneficiaries, the remaining assets are held or disposed of in accordance with the annuity agreements.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Restrictions – Net assets subject to donor-or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of operations as net assets released from restrictions.

Debt Issuance Costs

Debt issuance costs are amortized over the period the related obligation is outstanding using the straight-line method which is a reasonable estimate of the effective interest method. Debt issuance costs are included within long-term debt on the consolidated balance sheet. Amortization of debt issuance costs is included in interest expense in the accompanying consolidated financial statements.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Organization's program services, administration, and fundraising and development activities; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. The Organization records donated professional services at respective fair values of the services received.

Performance Indicator

Revenues in excess of (less than) expenses excludes changes in net assets attributable to noncontrolling interests and contributions of long-lived assets, including assets acquired using contributions which were restricted by donors.

Patient and Program Service Revenue

Patient and program service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews and investigations. Generally, the Organization bills the patients and third-party payors after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Organization believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligations based on the inputs needed to satisfy the obligation. Generally, performance obligations related to patient and program services are satisfied over time, as the patients receive inpatient, outpatient or clinic care services. The Organization measures the performance obligation associated with inpatient services from admission to the point when it is no longer required to provide services which is generally at the time of discharge.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Organization has elected to not disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient services at the end of the reporting period. The performance obligations for these contracts are generally completed within days or weeks of the end of the reporting period.

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

Settlements with third-party payors for retroactive adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews and investigations.

Consistent with the Organization's mission, care is provided to individuals regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured individuals and individuals with other uninsured balances (for example, co-pays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Organization expects to collect based on its collection history with those patients.

A large portion of the Organizations patient and program services are provided to Medicaid program beneficiaries. Revenue from the Medicaid programs accounted for approximately 56% of the Organization's net patient and resident service revenue for each of the years ended June 30, 2021 and 2020.

Contract Costs

The Organization expenses all incremental customer contract acquisition costs as they are incurred as the amortization period of the asset that the Organization otherwise would have recognized is one year or less in duration.

Contributions

Contribution revenue is recognized when earned. The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

Functional Allocation of Expenses

The cost of program and supporting services activities have been summarized on a functional basis in Note 18 which presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among programs and supporting services benefited. The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated such as rent and other occupancy costs, are allocated on a square footage basis. Other expenses such as employee benefits and supplies are allocated on the basis of salaries.

Change in Accounting Policy

Effective July 1, 2020, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases* (Topic 842). The Organization elected to apply the guidance as of July 1, 2020, the beginning of the adoption period. The comparative consolidated financial statements and disclosures presented are in accordance with the legacy standard, ASC 840. The standard requires the recognition of right of use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the consolidated statement of operations as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expenses. The Organization has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating leases under the new guidance, without reassessing (a) whether the contract contains a lease under Topic ASC 842, (b) where the classification of the operating lease would be different in accordance with ASC Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2020, the beginning of the adoption period, no cumulative effect adjustment to net assets, an operating lease liability and a corresponding operating right of use asset of \$4,032,152. See Note 10 for further disclosure of the Organization's lease contracts.

Note 2 - COVID-19 Stimulus Programs

Provider Relief Funds

The Organization received funds as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Funds administered by the Department of Health and Human Services (HHS). The funds are subject to terms and conditions imposed by HHS. Among the terms and conditions is a provision that payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus. Recipients may not use the payments to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. HHS currently has a deadline to incur eligible expenses ranging from June 30, 2021 to December 31, 2021 based on the date the Organization received the funds. Unspent funds will be expected to be repaid.

The funds are recognized as revenues in the accompanying consolidated statements of operations as all terms and conditions are considered met. The terms and conditions are subject to interpretation, changes and future clarification, the most recent of which have been considered through the date that the consolidated financial statements were available to be issued. In addition, this program may be subject to oversight, monitoring and audit. Failure by a provider that received a payment from the Provider Relief Fund to comply with any term or condition can subject the provider to recoupment of some or all of the payment. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. During the years ended June 30, 2021 and 2020, the Organization recognized \$468,355 and \$614,165, respectively, as revenue and is included as other revenue on the consolidated statements of operations.

Other Stimulus Grants

The Organization received \$8,872,015 from the State of South Dakota. These funds are subject to terms and conditions imposed by the grantor. The Organization recognized \$8,872,015 in other revenue on the consolidated statements of operations.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor-restrictions limiting their use, within one year of the balance sheet date, comprise of the following:

	2021	2020
Cash and cash equivalents	\$ 4,938,590	\$ 3,277,017
Patient receivables	6,409,454	6,407,617
Accounts receivable	2,563,000	2,142,396
Promises to give	250,370	165,939
Other receivables	1,113,240	1,407,177
	<u>\$ 15,274,654</u>	<u>\$ 13,400,146</u>

Endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is restricted for specific purposes. Donor-restricted endowment funds are not available for general expenditures. In addition, the Foundation does not consider investments held for long term purposes to be available for general expenditures, however these funds could be made available if necessary.

Additionally, the Organization maintains lines of credit which total \$5,000,000, as discussed in more detail in Note 11. As of June 30, 2021, the entire balance of these credit lines was available to the Organization.

Note 4 - Assets Limited as to Use and Investments

The composition of assets limited as to use - under indenture agreements and by the Board for capital improvements and debt redemption at June 30, 2021 and 2020, is shown in the following table:

	2021	2020
Under bond indenture agreements - held by trustee		
Cash and cash equivalents	<u>\$ 477,388</u>	<u>\$ 423,359</u>
By Board for capital improvements and debt redemption		
Cash and cash equivalents	\$ 889,466	\$ 1,030,409
Certificates of deposit	52,750	52,750
US Government obligations	35,935	55,974
Municipal bonds	202,809	195,490
Preferred stock	-	75,150
Mutual funds - fixed income	8,427,678	3,987,757
Mutual Funds -equity	<u>9,826,512</u>	<u>4,600,987</u>
	<u>\$ 19,435,150</u>	<u>\$ 9,998,517</u>

The composition of assets limited as to use - donor restricted investments and investments at June 30, 2021 and 2020, is shown in the following table.

	<u>2021</u>	<u>2020</u>
Donor restricted investments and investments		
Cash and cash equivalents	\$ 37,542,239	\$ 9,180,032
Certificates of deposit	756,051	1,351,929
Corporate bonds	870,966	1,169,420
US Government obligations	1,930,291	2,276,018
Municipal bonds	2,852,442	2,892,111
Mutual funds - fixed income	13,916,644	6,068,078
Mutual funds - equity	59,512,480	43,046,221
Cash value of life insurance policies	459,215	439,517
	<u>\$ 117,840,328</u>	<u>\$ 66,423,326</u>

Investment income and gains and losses on assets limited as to use, cash equivalents, and other investments consists of the following for the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Interest and dividend income	\$ 1,215,305	\$ 1,512,902
Realized gains on investments	4,201,354	3,273,391
Unrealized gains (losses) on investments	15,514,511	(3,862,001)
	<u>\$ 20,931,170</u>	<u>\$ 924,292</u>

Note 5 - Fair Value Measurements

Assets measured on a recurring basis at June 30, 2021 and 2020 are as follows:

	<u>Total</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
<u>June 30, 2021</u>				
Cash and cash equivalents	\$ 38,431,972	\$ -	\$ 38,431,972	\$ -
Certificates of deposit	808,801	-	808,801	-
Corporate bonds	870,966	-	870,966	-
Municipal bonds	3,055,251	-	3,055,251	-
US Government obligations	1,966,226	-	1,966,226	-
Mutual funds - fixed income	22,344,322	22,344,322	-	-
Mutual funds - equity	69,338,992	69,338,992	-	-
Beneficial interest in remainder and perpetual trusts	3,746,050	-	-	3,746,050
Total assets	<u>\$ 140,562,580</u>	<u>\$ 91,683,314</u>	<u>\$ 45,133,216</u>	<u>\$ 3,746,050</u>
<u>June 30, 2020</u>				
Cash and cash equivalents	\$ 10,210,707	\$ -	\$ 10,210,707	\$ -
Certificates of deposit	1,404,679	-	1,404,679	-
Corporate bonds	1,169,420	-	1,169,420	-
Municipal bonds	3,087,601	-	3,087,601	-
US Government obligations	2,331,992	-	2,331,992	-
Mutual funds - fixed income	10,055,835	10,055,835	-	-
Mutual funds - equity	47,647,208	47,647,208	-	-
Preferred stock	75,510	75,510	-	-
Beneficial interest in remainder and perpetual trusts	3,465,709	-	-	3,465,709
Total assets	<u>\$ 79,448,661</u>	<u>\$ 57,778,553</u>	<u>\$ 18,204,399</u>	<u>\$ 3,465,709</u>

The fair value of equity and fixed income mutual funds and preferred stock is determined by reference to quoted market prices. The fair value of cash and cash equivalents, certificates of deposit, corporate bonds, municipal and government bonds are based on level 2 inputs for similar securities with comparable terms. The beneficial interest in trusts is based on the underlying assets in the trust as reported by the trustee using the terms of the trust agreement.

Following is a reconciliation of activity for the years ended June 30, 2021 and 2020 for assets and liabilities measured at fair value based upon significant unobservable (non-market) information.

	<u>2021</u>	<u>2020</u>
<u>Beneficial interests in trusts</u>		
Balance, beginning of year	\$ 3,465,709	\$ 3,478,344
Total gains and losses included in changes in net assets, net	<u>280,341</u>	<u>(12,635)</u>
Balance, end of year	<u>\$ 3,746,050</u>	<u>\$ 3,465,709</u>

The Organization considers the carrying amount of significant classes of financial instruments on the balance sheets, including cash and cash equivalents, receivables, other assets, accounts payable, and accrued expenses to be reasonable estimates of fair value due to the short-term nature of the items at June 30, 2021 and 2020.

The Organization's fixed rate Series 2017 bonds have a carrying amount that differs from its estimated fair value. The fair value of the Organization's Series 2017 bonds is determined by references to trading activity of the underlying bonds. The fair value of the Series 2017 bonds was \$4,431,877 and \$4,907,709 and the carrying value was \$3,975,000 and \$4,390,000 as of June 30, 2021 and 2020.

The remaining fixed rate long term debt has a carrying amount that also differs from its estimated fair value. The fair value of the Organization's remaining fixed rate long term debt is estimated using a discounted cash flow analysis based on the Organization's effective borrowing rate at respective reporting dates. The fair value of the Organization's remaining fixed rate debt is approximately \$2,111,856 and \$1,638,005 with a carrying value of \$2,166,929 and \$1,660,443 as of June 30, 2021 and 2020.

Note 6 - Promises to Give

Unconditional promises to give are estimated to be collected as follows at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Within one year	\$ 250,370	\$ 165,939
In one to five years	<u>1,036,941</u>	<u>-</u>
	1,287,311	165,939
Less discount to net present value at rate of 3.0%	(114,912)	-
Less uncollectible promises to give	<u>(62,549)</u>	<u>-</u>
	<u>\$ 1,109,850</u>	<u>\$ 165,939</u>

At June 30, 2021, three donors accounted for 60% of total promises to give. As of June 30, 2021 and 2020, \$275,000 and \$0 of the total promises to give are from board members and key employees of the Organization, respectively. Two contributors accounted for approximately 96% of total contribution revenue for the year ended June 30, 2021. Total contributions from board members and key employees for the years ending June 30, 2021 and 2020 were \$346,000 and \$139,594, respectively.

Note 7 - Property and Equipment

A summary of property and equipment at June 30, 2021 and 2020 is as follows:

	2021	2020
Land and land improvements	\$ 3,695,970	\$ 3,521,398
Buildings and leasehold improvements	36,279,709	35,389,949
Equipment	13,420,887	13,021,752
Construction in progress	237,431	248,633
	<u>53,633,997</u>	<u>52,181,732</u>
Less accumulated depreciation	<u>(38,401,205)</u>	<u>(37,049,037)</u>
Net property and equipment	<u>\$ 15,232,792</u>	<u>\$ 15,132,695</u>

Construction in progress at June 30, 2021, represents costs for building and remodeling projects on the Organization's properties.

Note 8 - Goodwill and Intangible Assets

Goodwill as of June 30, 2021 and 2020, consists of the following:

	Cost	Accumulated Amortization	Net
June 30, 2021	<u>\$ 42,830</u>	<u>\$ (9,280)</u>	<u>\$ 33,550</u>
June 30, 2020	<u>\$ 42,830</u>	<u>\$ (4,997)</u>	<u>\$ 37,833</u>

Intangible assets as of June 30, 2021 and 2020 represent expenditures for the acquisition of a trade name from a prior business purchase.

Estimated future amortization expense is as follows:

<u>Years Ending June 30,</u>	
2022	\$ 4,283
2023	4,283
2024	4,283
2025	4,283
2026	4,283
Thereafter	<u>12,135</u>
	<u>\$ 33,550</u>

Note 9 - Endowments

The Organization's endowment consists of funds established for the benefit of LifeScape. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Organization's Board of Directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original donor-restricted endowment fund gift as of the date received absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) changes in the fair value of the beneficial interest in perpetual trusts. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purpose of the Organization and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Organization
7. The investment policies of the Organization

As of June 30, 2021, endowment net asset composition by type of fund is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donors	\$ -	\$ 8,480,960	\$ 8,480,960
Accumulated investment gains	-	245,272	245,272
	<u>\$ -</u>	<u>\$ 8,726,232</u>	<u>\$ 8,726,232</u>

As of June 30, 2020, endowment net asset composition by type of fund is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donors	\$ -	\$ 8,459,139	\$ 8,459,139
Accumulated investment gains	-	245,272	245,272
	<u>\$ -</u>	<u>\$ 8,704,411</u>	<u>\$ 8,704,411</u>

Changes in Endowment net assets for the year ended June 30, 2021 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 8,704,411	\$ 8,704,411
Contributions	-	21,821	21,821
Net investment income	1,346,810	-	1,346,810
Appropriated for distributions	(1,346,810)	-	(1,346,810)
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 8,726,232</u>	<u>\$ 8,726,232</u>

Changes in Endowment net assets for the year ended June 30, 2020 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 8,692,871	\$ 8,692,871
Contributions	-	11,540	11,540
Net investment income	103,344	-	103,344
Appropriated for distributions	(103,344)	-	(103,344)
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 8,704,411</u>	<u>\$ 8,704,411</u>

Investment and Spending Policies

The Organization has adopted investment and spending policies that attempt to provide a predictable stream of income for the funding of programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that seeks both preservation of capital and growth of capital on a real return basis. Asset allocation guidelines have been established for the endowment based on liquidity needs and time horizons. The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

The Organization has a policy for an annual distribution of an amount up to 4% of the average market value of the Foundation's total investment account, including non-endowment investments for the trailing 16 quarters. Under special circumstances, the Organization will accept special requests for funding beyond the annual disbursement amount. This policy is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return.

Note 10 - Leases

The Organization leases office and storage space and equipment under various terms under long-term, non-cancelable operating lease agreements. The leases expire at various dates through 2026 and provide for renewal options ranging from one to three years. The Organization included in the determination of the right-of-use assets and lease liabilities any renewal option when the options are reasonably certain to be exercised. The discount rate used in determining the operating lease liability is based on the Organization's estimated incremental borrowing rate. In addition, the Organization elected the practical expedient to not separate lease and non-lease components for real estate and equipment leases.

The Organization defines a short-term lease as any lease arrangement with a lease term of 12 months or less that does not include an option to purchase the underlying asset. The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and obligation for these leases.

Total lease costs for the year ended June 30, 2021 is as follows:

Operating lease cost	<u>\$ 969,168</u>
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Total lease expense under noncancelable leases was \$924,814 for the year ended June 30, 2020.

The following table summarizes the supplemental cash flow information for the year ended June 30, 2021:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	<u>\$ 869,630</u>

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Remaining operating lease term	3.5 years
Discount rate used for operating lease liabilities	3.00%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2021.

<u>Years Ending June 30,</u>	<u>Operating</u>
2022	\$ 927,684
2023	915,005
2024	694,266
2025	360,016
2026	360,016
Thereafter	<u>109,509</u>
Total lease payments	3,366,496
Less interest	<u>(203,974)</u>
Present value of lease liabilities	<u>\$ 3,162,522</u>

Leased property under capital leases as of June 30, 2020 includes:

Equipment	\$ 1,614,741
Less accumulated amortization	<u>(906,783)</u>
	<u>\$ 707,958</u>

During the year ended June 30, 2021 the Organization's capital leases were terminated.

Future minimum payments determined under guidance in Topic 840 are listed below as of June 30, 2020.

Years Ending June 30,	Capital Leases	Operating Leases
2021	\$ 206,678	\$ 855,219
2022	206,123	863,244
2023	196,137	667,044
2024	102,704	508,013
2025	38,366	330,154
Thereafter	<u>-</u>	<u>517,937</u>
Total minimum lease payments	750,008	\$ 3,741,611
Less interest	<u>(51,624)</u>	
Present value of minimum lease payments - Note 12	<u>\$ 698,384</u>	

Note 11 - Lines of Credit

The Organization has two revolving lines of credit as of June 30, 2021 which are secured by an interest in the assets of the Organization that is secondary to the security interest the Organization's bondholders have in these assets. One of the lines of credit, in the amount of \$2,500,000 matures on December 1, 2021 with the other line of credit, in the amount of \$2,500,000, maturing on May 1, 2022. As of June 30, 2021 and 2020, the Organization did not have any outstanding balances due on these lines of credit.

Note 12 - Long-Term Debt

Long-term debt consists of:

	2021	2020
9.65% note payable, due in monthly installments of \$3,797 including interest, through November 2021	\$ 18,462	\$ 60,034
4.25% note payable, due in monthly installments of \$7,335, including interest, through December 2022	115,346	196,486
Unamortized debt issuance costs based on effective interest rate of 5.08%	(3,040)	(5,471)
9.25% note payable, due in monthly installments of \$12,471 including interest, through August 2024	400,127	507,322
9.25% note payable, due in monthly installments of \$5,764 including interest, through November 2026	293,835	333,792
Series 2017, revenue bonds, 2.75% - 5.00% due in varying installments through November 2028	3,975,000	4,390,000
Unamortized bond premium	360,971	410,194
Unamortized debt issuance costs based on effective interest rate of 5.75%	(124,601)	(141,592)
6.25% note payable, due in monthly installments of \$2,345 including interest, through August 2030	219,924	233,708
0.00% note payable, due in varying monthly installments through January 2044	326,701	329,101
South Dakota Housing Development Authority forgivable loans - Note 13	792,534	-
Capital lease obligations - Note 10	-	698,384
Total long-term debt	6,375,259	7,011,958
Less current maturities	(706,369)	(891,413)
Long-term debt, less current maturities	<u>\$ 5,668,890</u>	<u>\$ 6,120,545</u>

Long-term debt maturities are as follows:

<u>Years Ending June 30,</u>	
2022	\$ 706,369
2023	664,870
2024	667,268
2025	570,500
2026	589,861
Thereafter	<u>2,943,061</u>
	6,141,929
Unamortized bond premium	360,971
Unamortized debt issuance costs	<u>(127,641)</u>
	<u><u>\$ 6,375,259</u></u>

Substantially all of the Organization's assets are pledged as collateral for the debt obligations.

Under the terms of the Organization's loan agreements, the Organization is required to maintain certain deposits. Such deposits are included with assets limited as to use in the consolidated financial statements. Assets that are required for obligations classified as current liabilities are reported in current assets. The loan agreement also places limits on the incurrence of additional borrowings and requires that the Organization satisfy certain measures of financial performance.

Note 13 - South Dakota Housing Development Authority

The Organization has an interest free mortgage note payable to the South Dakota Housing Development Authority (the Authority) funded with proceeds from the United States Department of Housing and Urban Development's (HUD) Housing Trust Fund Program (HTF). Payment will not be required throughout the term of the loan as long as the property is operated and maintained as an affordable special needs housing facility and then will be forgiven on the maturity date of December 31, 2062. As of June 30, 2021, the balance of the mortgage note payable was \$676,800.

The Organization has an additional interest free mortgage note payable to the South Dakota Housing Development Authority (the Authority) funded with proceeds from the United State Department of Housing and Urban Development's (HUD) Housing Opportunity Fund (HOF). The mortgage note payable will be forgiven 20 years from the placed in service date, which was February 21, 2021, as long as the Organization is compliant with the HOF Program during this period. Maturity date would be February 21, 2041. As of June 30, 2021, the balance of the mortgage note payable was \$115,734.

These loans subject the Organization to various provisions and requirements set forth by HUD and the Authority regarding operations of entities receiving these funds. Compliance with these provisions and requirements is monitored and enforced by the Authority. Failure to correct identified compliance violations can result in the Authority's request for immediate repayment of the mortgage, subject to the terms of the mortgage.

Note 14 - Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2021</u>	<u>2020</u>
Subject to Expenditure for Specified Purpose		
Building project	\$ 36,428,165	\$ -
Programs and services for the benefit of children and adults with disabilities	1,556,893	1,168,795
Transportation services	<u>149,787</u>	<u>201,885</u>
	<u>38,134,845</u>	<u>1,370,680</u>
Subject to the Passage of Time		
Beneficial interest in remainder trusts	<u>3,206,889</u>	<u>3,021,465</u>
Endowments		
Subject to appropriation and expenditures when a specified event occurs and restricted by donors:		
Unreleased endowment fund investment return	<u>245,272</u>	<u>245,272</u>
Subject to endowment spending policy and appropriation		
Endowment fund	<u>8,480,960</u>	<u>8,459,139</u>
Total endowments	<u>8,726,232</u>	<u>8,704,411</u>
Not subject to spending policy or appropriation		
Community development block grants	1,266,948	1,266,948
Beneficial interest in perpetual trusts	539,161	444,244
Investments to be held in perpetuity, the income for which is expendable for the purchase of artwork	<u>16,771</u>	<u>16,771</u>
	<u>1,822,880</u>	<u>1,727,963</u>
	<u>\$ 51,890,846</u>	<u>\$ 14,824,519</u>

Net assets released from restrictions were as follows during the years ended June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Satisfaction of purpose restrictions		
Adult and children's projects and programs	\$ 640,608	\$ 887,928
Transportation services	<u>91,261</u>	<u>90,409</u>
	<u>\$ 731,869</u>	<u>\$ 978,337</u>

Community Development Block Grants are in the form of zero percent loans with mortgages on the property. The grants were used for various construction projects. The total amount of the grants accumulated through June 30, 2021 and 2020, was \$1,266,948. The grants are refundable upon noncompliance with the intended purpose of the funds, as defined in the agreement, or upon sale of the property. Since the probability of repaying the grants is considered remote, the grants have been recognized as net assets with restrictions.

Note 15 - Retirement Plans

The Organization has a defined contribution plan under which employees become participants upon reaching age 18 and completion of one year of service. Employer matching contributions up to 2.25% of annual compensation are deposited with the plan trustee who invests the plan assets. Total expenses under the plan were \$661,574 and \$520,186 for the years ended June 30, 2021 and 2020, respectively.

Children's Care Hospital and School employees who hold a teaching certificate and meet plan enrollment qualifications participate in the South Dakota Retirement System, a multiple employer defined benefit pension plan administrated by the State of South Dakota. The tax ID number for the South Dakota Retirement System plan is 46-6000364 and their plan number is 001. Children's Care Hospital and School contributes less than 5% of the total contributions made to the plan from all employees. As of June 30, 2020, the South Dakota Retirement System had a net position restricted for pension benefits of \$12,297,338,227 and a total actuarial accrued liability of \$12,336,269,952. Total expenses under the plan were \$95,024 and \$96,593 for the years ended June 30, 2021 and 2020, respectively.

Note 16 - Restricted Assets

Pursuant to the regulatory and mortgage agreements with the South Dakota Housing and Development Authority and the U.S. Department of Housing and Urban Development, the Organization is required to establish escrow accounts to fund repairs and maintenance expenses, insurance expenses, development costs, and residual receipts. Total restricted assets under these agreements as of June 30, 2021 and 2020, was \$477,121 and \$423,093, respectively.

These regulatory and mortgage agreements also provide for restrictive operating procedures and various loan covenants. As of June 30, 2021 management believes the Organization was in compliance with these agreements.

Note 17 - Concentrations of Credit Risk

LifeScape grants credit without collateral to its patients, residents and other customers, most of who are insured under third-party payor agreements. The mix of receivables from third-party payors, patients, residents and other customers at June 30, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
Medicaid	68%	69%
Private pay	13%	9%
Commercial insurance and other	11%	12%
Blue Cross	7%	9%
Medicare	<u>1%</u>	<u>1%</u>
	<u><u>100%</u></u>	<u><u>100%</u></u>

The Organization manages deposit concentration risk by placing cash and cash equivalents with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates. Investments are made by an investment manager whose performance is monitored by management and the Finance Committee of the Board of Directors. Although the fair value of the investments are subject to fluctuation on a year-to-year basis, management and the Finance Committee believe that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Note 18 - Functional Expenses

The Organization provides health care, educational, and housing services to children and adults within its geographic location. The following schedule presents the natural classification of expenses by function for the year ended June 30, 2021:

	Health Care Services				Total Program	General and Administrative	Total
	Adult	Children	Housing Services	RISE Custom Solutions			
Salaries	\$ 17,835,267	\$ 18,033,644	\$ 24,507	\$ 1,325,242	\$ 37,218,660	\$ 6,409,611	\$ 43,628,271
Employee benefits and payroll taxes	4,156,841	3,637,508	6,244	289,210	8,089,803	1,778,116	9,867,919
Contract labor	-	1,011,995	-	22,535	1,034,530	126,571	1,161,101
Professional and contract services	353,993	81,230	24,118	52,206	511,547	916,386	1,427,933
Supplies	609,926	1,026,174	27,141	2,043,443	3,706,684	628,056	4,334,740
Occupancy	277,715	439,934	165,152	49,443	932,244	735,139	1,667,383
Travel and transportation	448,479	44,728	-	16,757	509,964	36,962	546,926
Repairs and maintenance	108,892	240,680	55,309	35,238	440,119	446,509	886,628
Provider and sales tax	10	563,750	-	2,106	565,866	3,976	569,842
Insurance	199,283	214,146	23,477	-	436,906	94,393	531,299
Contributions	-	-	-	-	-	249,070	249,070
Interest	16,056	64	88,690	-	104,810	150,918	255,728
Depreciation and amortization	750,158	863,254	155,711	50,086	1,819,209	211,138	2,030,347
Operating leases	83,820	643,017	-	70,279	797,116	111,543	908,659
Other	7,040	27,142	2,510	-	36,692	331,735	368,427
	<u>\$ 24,847,480</u>	<u>\$ 26,827,266</u>	<u>\$ 572,859</u>	<u>\$ 3,956,545</u>	<u>\$ 56,204,150</u>	<u>\$ 12,230,123</u>	<u>\$ 68,434,273</u>

Expenses related to providing these services by functional class for the year ended June 30, 2020 are as follows:

	Health Care Services						
	Adult	Children	Housing Services	RISE Custom Solutions	Total Program	General and Administrative	Total
Salaries	\$ 17,361,236	\$ 16,948,444	\$ 32,238	\$ 1,244,798	\$ 35,586,716	\$ 6,186,360	\$ 41,773,076
Employee benefits and payroll taxes	3,854,219	3,334,095	7,124	257,097	7,452,535	1,645,215	9,097,750
Contract labor	-	782,351	-	19,126	801,477	362,043	1,163,520
Professional and contract services	26,474	100,903	15,654	22,728	165,759	850,395	1,016,154
Supplies	656,631	928,018	45,221	1,704,810	3,334,680	702,020	4,036,700
Occupancy	347,979	874,880	148,229	116,085	1,487,173	934,864	2,422,037
Travel and transportation	642,163	63,641	-	12,984	718,788	64,485	783,273
Repairs and maintenance	99,252	195,760	52,746	42,811	390,569	339,161	729,730
Provider and sales tax	8,871	603,496	-	600	612,967	2,383	615,350
Insurance	164,549	223,055	21,735	-	409,339	76,043	485,382
Contributions	-	-	-	-	-	251,352	251,352
Interest	23,419	384	106,375	-	130,178	155,779	285,957
Depreciation and amortization	690,323	984,957	183,860	31,200	1,890,340	221,361	2,111,701
Other	30,617	44,677	2,775	-	78,069	492,437	570,506
	<u>\$ 23,905,733</u>	<u>\$ 25,084,661</u>	<u>\$ 615,957</u>	<u>\$ 3,452,239</u>	<u>\$ 53,058,590</u>	<u>\$ 12,283,898</u>	<u>\$ 65,342,488</u>

Note 19 - Commitments and Contingencies

Malpractice Insurance

The Organization has malpractice insurance coverage to provide protection for professional liability losses on a claims-made basis subject to a limit of \$1 million per claim and an annual aggregate limit of \$3 million. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, would be uninsured unless tail insurance was purchased for the estimated liability.

Litigation, Claims and Disputes

The Organization is subject to the usual contingencies in the normal course of operations relating to the performance of its tasks under its various programs. Management assesses the ultimate settlement of any litigations, claims, and disputes in process in determining whether a liability should be recorded or a disclosure should be presented.

The Organization is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations, specifically those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Federal government activity with respect to investigations and allegations concerning possible violations by health care providers of regulations could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from patient (and resident) services.

COVID-19 Pandemic

During 2021 and 2020, the world-wide coronavirus pandemic impacted national and global economies. The Organization is closely monitoring its operations, liquidity and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these consolidated financial statements, the current and future full impact to the Organization is not known.

Note 20 - Subsequent Events

Subsequent to June 30, 2021 the Organization entered into a contract for a building project in the amount of \$1,015,162. The project will be financed with forgivable loans through the state of South Dakota Housing Development Authority.

The Organization has evaluated subsequent events through November 11, 2021, the date the consolidated financial statements were issued.



Supplementary Information
Year Ended June 30, 2021

LifeScape



Independent Auditor's Report on Supplementary Information

The Board of Directors
LifeScape
Sioux Falls, South Dakota

We have audited the consolidated financial statements of LifeScape as of and for the years ended June 30, 2021 and 2020, and our report thereon dated November 11, 2021, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information on pages 37-42 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Sioux Falls, South Dakota
November 11, 2021

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	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation
Assets				
Current Assets				
Cash and cash equivalents	\$ (21,813)	\$ 3,673,780	\$ 429,649	\$ 58,840
Receivables				
Patient	-	5,529,655	-	-
Accounts receivable	-	-	2,560,567	-
Promises to give	-	-	-	250,370
Other	3,591	506,729	581,115	52,382
Supplies	72,377	28,532	31,109	-
Prepaid expenses	133,434	35,634	58,987	1,468
Total current assets	187,589	9,774,330	3,661,427	363,060
Assets Limited as to Use				
Under indenture agreements	-	267	-	-
By Board for capital improvements and debt redemption	-	7,587,336	11,847,814	-
Donor restricted investments	-	-	-	46,375,997
Beneficial interest in remainder trusts	-	-	-	3,206,889
Beneficial interest in perpetual trusts	-	-	-	539,161
Total assets limited as to use	-	7,587,603	11,847,814	50,122,047
Investments	-	-	-	71,464,331
Property and Equipment, Net	100,207	6,890,245	5,063,914	335,128
Other Assets				
Interest in low income housing	-	-	218,840	-
Promises to give, net	-	-	-	859,480
Operating lease right of use assets	-	1,979,896	1,120,650	61,976
Goodwill, net	-	33,550	-	-
Intangible assets	-	30,000	-	-
Other	-	392,936	3,177	57,320
Total other assets	-	2,436,382	1,342,667	978,776
Total assets	\$ 287,796	\$ 26,688,560	\$ 21,915,822	\$ 123,263,342

LifeScape
Consolidating Balance Sheets
June 30, 2021

Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
\$ -	\$ 4,140,456	\$ 764,822	\$ 25,706	\$ 7,606	\$ -	\$ 4,938,590
-	5,529,655	879,799	-	-	-	6,409,454
-	2,560,567	-	2,433	-	-	2,563,000
-	250,370	-	-	-	-	250,370
-	1,143,817	-	-	-	(30,577)	1,113,240
-	132,018	218,132	-	-	-	350,150
-	229,523	-	13,897	1,211	-	244,631
-	13,986,406	1,862,753	42,036	8,817	(30,577)	15,869,435
-	267	-	435,436	41,685	-	477,388
-	19,435,150	-	-	-	-	19,435,150
-	46,375,997	-	-	-	-	46,375,997
-	3,206,889	-	-	-	-	3,206,889
-	539,161	-	-	-	-	539,161
-	69,557,464	-	435,436	41,685	-	70,034,585
-	71,464,331	-	-	-	-	71,464,331
-	12,389,494	72,381	893,600	1,877,317	-	15,232,792
-	218,840	-	-	-	(218,840)	-
-	859,480	-	-	-	-	859,480
-	3,162,522	-	-	-	-	3,162,522
-	33,550	-	-	-	-	33,550
-	30,000	-	-	-	-	30,000
-	453,433	-	-	10,609	-	464,042
-	4,757,825	-	-	10,609	(218,840)	4,549,594
\$ -	\$ 172,155,520	\$ 1,935,134	\$ 1,371,072	\$ 1,938,428	\$ (249,417)	\$ 177,150,737

	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation
Liabilities and Net Assets				
Current Liabilities				
Current maturities of long-term debt	\$ -	\$ 425,000	\$ 84,707	\$ -
Current portion of operating lease liability	-	633,330	176,075	35,017
Accounts payable				
Trade	116,498	548,035	148,791	87,422
Insurance loss liabilities	-	468,742	476,788	-
Annuities payable	-	-	-	110,201
Accrued expenses				
Salaries and wages	120,044	624,742	621,140	-
Vacation	281,097	674,185	741,540	-
Interest	-	29,490	-	-
Deferred revenue	-	-	-	-
Payroll taxes and other	5,290	175,805	69,132	3,300
Due (to) from affiliates	44,039	(9,214,212)	8,821,994	1,299,542
Total current liabilities	566,968	(5,634,883)	11,140,167	1,535,482
Long-term Liabilities				
Long-term debt, less current maturities	-	3,786,370	820,133	-
Operating lease liability, net of current portion	-	1,346,566	944,575	26,959
Total long-term liabilities	-	5,132,936	1,764,708	26,959
Total liabilities	566,968	(501,947)	12,904,875	1,562,441
Net Assets				
Without donor restrictions				
Undesignated	(279,172)	26,882,879	7,868,784	71,578,854
Non-controlling interest	-	-	-	-
Total net assets without donor restrictions	(279,172)	26,882,879	7,868,784	71,578,854
With donor restrictions	-	307,628	1,142,163	50,122,047
Total net assets	(279,172)	27,190,507	9,010,947	121,700,901
Total liabilities and net assets	\$ 287,796	\$ 26,688,560	\$ 21,915,822	\$ 123,263,342

LifeScape
Consolidating Balance Sheets
June 30, 2021

Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
\$ -	\$ 509,707	\$ -	\$ 179,818	\$ 16,844	\$ -	\$ 706,369
-	844,422	-	-	-	-	844,422
-	900,746	335,777	82,541	64,825	-	1,383,889
-	945,530	-	-	-	-	945,530
-	110,201	-	-	-	-	110,201
-	1,365,926	95,115	-	-	-	1,461,041
-	1,696,822	-	-	-	-	1,696,822
-	29,490	-	5,497	1,025	-	36,012
-	-	-	-	-	-	-
-	253,527	247	11,211	36,540	(30,577)	270,948
-	951,363	(967,654)	16,291	-	-	-
-	7,607,734	(536,515)	295,358	119,234	(30,577)	7,455,234
-	4,606,503	-	532,606	529,781	-	5,668,890
-	2,318,100	-	-	-	-	2,318,100
-	6,924,603	-	532,606	529,781	-	7,986,990
-	12,214,237	(536,515)	827,964	649,015	(30,577)	15,442,224
-	106,051,345	2,471,649	224,100	218,840	(218,840)	108,747,094
-	-	-	-	1,070,573	-	1,070,573
-	106,051,345	2,471,649	224,100	1,289,413	(218,840)	109,817,667
-	51,571,838	-	319,008	-	-	51,890,846
-	157,623,183	2,471,649	543,108	1,289,413	(218,840)	161,708,513
\$ -	\$ 172,155,520	\$ 1,935,134	\$ 1,371,072	\$ 1,938,428	\$ (249,417)	\$ 177,150,737

	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation
Revenues, Gains, and Other Support Without Donor Restrictions				
Patient service revenue	\$ -	\$ 32,077,772	\$ -	\$ -
Program service fees	-	-	25,236,560	-
Contributions and bequests	-	-	-	345,424
Other revenue	4,415,027	4,186,605	9,320,326	261,562
Net assets released from restrictions for operations	-	17,894	91,261	622,714
Total revenues, gains, and other support	4,415,027	36,282,271	34,648,147	1,229,700
Expenses				
Salaries	3,781,980	19,200,682	18,747,196	502,685
Employee benefits and payroll taxes	697,855	4,256,531	4,544,388	60,984
Contract labor	-	1,138,566	-	-
Professional and contract services	30,443	2,564,691	2,815,627	109,409
Supplies	-	1,524,218	727,095	8,325
Occupancy	-	883,660	530,352	23,743
Travel and transportation	-	58,030	472,139	-
Repairs and maintenance	-	522,714	260,662	12,705
Provider and sales tax	-	567,726	10	-
Insurance	-	250,713	256,706	-
Contributions	-	-	-	3,116,897
Interest	-	146,637	20,400	-
Depreciation and amortization	32,805	909,489	864,078	18,178
Intercompany operating leases	-	-	287,929	-
Operating leases	-	678,871	123,112	36,397
Other	-	27,689	20,260	266,181
Total expenses	4,543,083	32,730,217	29,669,954	4,155,504
Operating (Loss) Income	(128,056)	3,552,054	4,978,193	(2,925,804)
Other Income (expense)				
Investment return	-	897,509	1,546,018	18,487,643
Gain/(Loss) on disposal of property and equipment	-	101,021	32,425	-
Total other income (expense), net	-	998,530	1,578,443	18,487,643
Revenues (Less Than) in Excess of Expenses	(128,056)	4,550,584	6,556,636	15,561,839
Contributed Services	30,443	-	-	30,443
Contributions Restricted for Capital Purposes	-	83,066	18,149	-
Change in Net Assets Without Donor Restrictions	\$ (97,613)	\$ 4,633,650	\$ 6,574,785	\$ 15,592,282

LifeScape
Consolidating Statements of Operations
Year Ended June 30, 2021

Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
\$ -	\$ 32,077,772	4,293,103	\$ -	\$ -	\$ -	\$ 36,370,875
-	25,236,560	-	-	-	-	25,236,560
-	345,424	-	-	-	-	345,424
(7,041,725)	11,141,795	21,037	749,057	136,848	(540,617)	11,508,120
-	731,869	-	-	-	-	731,869
(7,041,725)	69,533,420	4,314,140	749,057	136,848	(540,617)	74,192,848
-	42,232,543	1,325,242	65,757	4,729	-	43,628,271
-	9,559,758	289,210	18,309	642	-	9,867,919
-	1,138,566	22,535	-	-	-	1,161,101
(4,234,784)	1,285,386	293,335	81,145	20,755	(252,688)	1,427,933
(60,509)	2,199,129	2,043,443	28,810	2,849	-	4,274,231
-	1,437,755	49,443	136,845	43,340	-	1,667,383
-	530,169	16,757	-	-	-	546,926
-	796,081	35,238	38,655	16,654	-	886,628
-	567,736	2,106	-	-	-	569,842
-	507,419	-	16,772	7,108	-	531,299
(2,867,827)	249,070	-	-	-	-	249,070
-	167,037	-	74,186	14,505	-	255,728
-	1,824,550	50,086	94,545	61,166	-	2,030,347
-	287,929	-	-	-	(287,929)	-
60,509	898,889	70,279	-	-	-	969,168
-	314,130	47,358	4,296	2,643	-	368,427
(7,102,611)	63,996,147	4,245,032	559,320	174,391	(540,617)	68,434,273
60,886	5,537,273	69,108	189,737	(37,543)	-	5,758,575
-	20,931,170	-	-	-	-	20,931,170
-	133,446	-	-	-	-	133,446
-	21,064,616	-	-	-	-	21,064,616
60,886	26,601,889	69,108	189,737	(37,543)	-	26,823,191
(60,886)	-	-	-	-	-	-
-	101,215	-	-	-	-	101,215
\$ -	\$ 26,703,104	\$ 69,108	\$ 189,737	\$ (37,543)	\$ -	\$ 26,924,406

	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation
Net Assets Without Donor Restrictions				
Revenues (less than) in excess of expenses	\$ (128,056)	\$ 4,550,584	\$ 6,556,636	\$ 15,561,839
Contributed services	30,443	-	-	30,443
Net assets released from restrictions for capital acquisition	-	83,066	18,149	-
Change in net assets without donor restrictions	(97,613)	4,633,650	6,574,785	15,592,282
Net Assets With Donor Restrictions				
Contributions and grants for specific purposes	-	85,393	39,163	943,190
Contributions restricted for capital purposes	-	-	-	36,428,165
Contributions for endowment funds	-	-	21,944	-
Change in split interest agreements	-	-	-	280,341
Net assets released from restrictions	-	(17,894)	(91,261)	(622,714)
Change in net assets with donor restrictions	-	67,499	(30,154)	37,028,982
Change in Net Assets	(97,613)	4,701,149	6,544,631	52,621,264
Net Assets, Beginning of Year	(181,559)	22,489,358	2,466,316	69,079,637
Net Assets, End of Year	<u>\$ (279,172)</u>	<u>\$ 27,190,507</u>	<u>\$ 9,010,947</u>	<u>\$ 121,700,901</u>

LifeScape
Consolidating Statements of Changes in Net Assets
Year Ended June 30, 2021

Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
\$ 60,886 (60,886)	\$ 26,601,889 -	\$ 69,108 -	\$ 189,737 -	\$ (37,543) -	\$ - -	\$ 26,823,191 -
-	101,215	-	-	-	-	101,215
-	26,703,104	69,108	189,737	(37,543)	-	26,924,406
-	1,067,746	-	-	-	-	1,067,746
-	36,428,165	-	-	-	-	36,428,165
-	21,944	-	-	-	-	21,944
-	280,341	-	-	-	-	280,341
-	(731,869)	-	-	-	-	(731,869)
-	37,066,327	-	-	-	-	37,066,327
-	63,769,431	69,108	189,737	(37,543)	-	63,990,733
-	93,853,752	2,402,541	353,371	1,326,956	(218,840)	97,717,780
\$ -	\$ 157,623,183	\$ 2,471,649	\$ 543,108	\$ 1,289,413	\$ (218,840)	\$ 161,708,513

SCHEDULE A - EXPENSES

Account Number and Title	Support Services				DHS Programs - Division of Developmental Disabilities (DDD)			
	Total	Adjustments	Admin and Support	Fund Raising	Production	Residential	Day Habilitation	Career Exploration
1000 PERSONNEL SERVICES:								
1010 Administrative	0							
1020 Professional/Program Staff	18,241,545				85,802	12,356,498	2,547,749	
1040 Support Staff	461,537		432,757					
1050 Client Wages	112,138				13			
1060 Temporary Staff	0							
TOTAL PERSONNEL SERVICES	18,815,220	0	432,757	0	85,815	12,356,498	2,547,749	0
1100 PERSONNEL BENEFITS AND TAXES:								
1110 Retirement Plans	269,087		-3,154		1,893	182,885	40,990	
1120 Insurance Benefits	2,433,512		63,202		39,663	1,583,491	471,967	
1130 Other Benefits	153,420	2,016	109,014			36,865	2,076	
1140 FICA Taxes	1,370,016		37,055		6,055	940,832	182,892	
1150 Unemployment Insurance	15,900		15,900					
1160 Worker's Comp. Insurance	281,524		53,630		2,690	164,302	38,061	
1170 Prof. Liability Insurance	0							
1190 Other	0							
TOTAL PERSONNEL BENEFITS AND TAXES	4,523,459	2,016	275,647	0	50,301	2,908,375	735,986	0
1200 PROF FEES & CONTRACT SVCS:								
1210 Administrative/Financial	677,908	34,221	295,783			336,651	4,011	
1220 Habilitation/Rehabilitation	0							
1230 Medical=	0							
1231 Other Medical (Dental, Dietary, OT, PT, Optometric, Pharmacy, Speech Pathology and Audiology)	0							
1237 Physician/Nursing Services	0							
1238 Psychiatric Services	0							
1290 Other	2,090,873	32	2,082,095			936		
TOTAL PROF FEES & CONTRACT SVCS	2,768,781	34,253	2,377,878	0	0	337,587	4,011	0
1300 TRAVEL/TRANSPORTATION:								
1390 Other	85,525		-13,037		160	73,187	14,302	
TOTAL TRAVEL/TRANSPORTATION	85,525	0	-13,037	0	160	73,187	14,302	0
1400 SUPPLIES:								
1440 Food	392,604		14,549			1,685	4,885	
1490 Other	568,173	2,017	30,108		20,564	63,684	11,044	302
TOTAL SUPPLIES	960,777	2,017	44,657	0	20,564	65,369	15,929	302
1500 OCCUPANCY:								
1510 Rent of Space	195,634		44,762			80,551	65,953	
1520 Utilities & Telephone	329,334		39,325		138	120,097	83,058	10,061
1590 Other	128,967		62,559		894	27,151	7,642	347
TOTAL OCCUPANCY:	653,935	0	146,646	0	1,032	227,799	156,653	10,408
1600 EQUIPMENT:	397,946	1,944	233,252		1,219	111,424	19,265	
1700 DEPRECIATION:								
1710 Building	360,753		245,636			59,219	55,898	
1720 Equipment	503,325		129,843		157	270,007	74,021	
TOTAL DEPRECIATION	864,078	0	375,479	0	157	329,226	129,919	0
1800 MISCELLANEOUS:								
1810 Clothing	0							
1860 Bad Debt	5,922	5,922						
1890 Other	624,930		100,596		1,845	444,246	52,182	863
TOTAL MISCELLANEOUS	630,852	5,922	100,596	0	1,845	444,246	52,182	863
Expenditure Subtotal	29,700,573	46,152	3,973,875	0	161,093	16,853,711	3,675,996	11,573
Admin. and Support Allocation		N/A	-3,973,875	0	23,902	2,680,751	576,675	0
TOTAL EXPENDITURES	29,700,573	46,152	0	0	184,994	19,534,462	4,252,671	11,573

LifeScape
Schedule A South Dakota Achieve - Expenses
Year Ended June 30, 2021

											Other		
											Case Management Services		
Individual Supported Employment	Group Supported Employment	Nursing	Housing Services	Medical Equip. and Drugs	Food Services	Other Medical	Speech/Hearing	Education Expenses	Internal Service Coordination	HCBS CFCM	Family Support Case Management	Family Support 360	AWC
155,534	180,491	1,267,655			281,455	1,492	12,612		750,270	204,929		206,732	190,326
	112,125				28,780								
155,534	292,616	1,267,655	0	0	310,235	1,492	12,612	0	750,270	204,929	0	206,732	190,326
2,121	773	16,672			4,877	111	295		13,069	3,939		4,616	
	33,035				67,443	128,347						46,364	
94		1,752			87				983	318		215	
9,455	11,085	64,537			21,928	533	928		53,995	14,814		14,251	11,656
	448				4,483	9,391			6,277			2,242	
11,670	45,341	82,961	0	0	98,818	138,382	1,223	0	74,324	19,071	0	67,688	11,656
125		1,784			3,885				90			1,358	
	7,810												
125	7,810	1,784	0	0	3,885	0	0	0	90	0	0	1,358	0
2,062	2,813	1,820			3,021	108			245	376	468		
2,062	2,813	1,820	0	0	3,021	108	0	0	245	376	468	0	0
		264			371,221								
340	9,174	716		122,417	2,788	344			1,233	366		303,076	
340	9,174	980	0	122,417	374,009	344	0	0	1,233	366	0	303,076	0
												4,368	
3,953	3,660	10,688			40,414				13,366	1,195		3,379	
84	11,304	628			17,958				400				
4,037	14,964	11,316	0	0	58,372	0	0	0	13,766	1,195	0	7,747	0
1,515	116	7,581			15,833	3,887			1,556	318		36	
					20,973	8,324							
0	0	0	0	0	20,973	8,324	0	0	0	0	0	0	0
594	202	3,074			13,627	4,404	18		2,288	512		479	
594	202	3,074	0	0	13,627	4,404	18	0	2,288	512	0	479	0
175,877	373,036	1,377,171	0	122,417	898,773	156,941	13,853	0	843,772	226,767	468	587,116	201,982
29,364	59,351	237,189	0	0	71,836	24,564	2,430	0	144,812	39,338	0	48,192	35,471
205,241	432,387	1,614,360	0	122,417	970,609	181,505	16,283	0	988,584	266,105	468	635,308	237,453

SCHEDULE B - REVENUES

Account Number and Title	Total	Adjustments	Admin and Support	Fund Raising
2000 FEES:				
2020 Title XIX	22,926,236			
2025 Title VII, Ch 1 Part B	0			
2030 Title VII, Ch 1 Part C	0			
2045 SD Department of Education	-643			
2050 Dept of Corrections	0			
2055 Client Pay (Fee for Service)	466,684			
2060 Insurance	0			
2065 Other States	0			
2070 Room and Board	822,935			
2075 Bureau of Indian Affairs	0			
2080 Department of Human Services	0			
2085 Department of Social Services	0			
2090 Other-Specify on Notes to Schedule B: (eg Other Federal Funds, County Funds, Unified Judicial System)	63,715			
TOTAL FEES	24,278,927	0	0	0
2100 GRANTS (Foundations, corporations or Trusts)				
2110 Grants (Used for Capital Expenditures)	0			
2120 Grants (Used for Non-Capital Expenditures)	37,413			
2100 TOTAL GRANTS	37,413	0	0	0
2200 Contributions (Donation, In Kind, Fund Raising)	2,384,619			2,375,196
2210 Contributions (Used for Capital Expenditures)	0			
2220 Contributions (Used for Non-Capital Expenditures)	0			
2200 TOTAL CONTRIBUTIONS	2,384,619	0	0	2,375,196
2300 OTHER INCOME:				
2310 Commodities, Food Stamps, National School Lunch	84,633			
2340 FMHA Rent Subsidy	0			
2341 Section 8 Rental Assistance	0			
2350 Transportation	0			
2360 Production/Farm Revenue	33,070			
2370 Investment Income/Interest	1,609,064		1,576,638	
2380 County Per Capita	0			
2390 Other-Specify:	7,777,388		6,015,327	
TOTAL OTHER INCOME	9,504,155	0	7,591,965	0
TOTAL REVENUES	36,205,114	0	7,591,965	2,375,196

DHS Services										
DDD	DRS				Case Management		Other			
Program	Program	Housing	Food	Production	HCBS CFCM	Family Support Case Management	Family Support 360	AWC		
Services	Services	Services	Services	Services	Services	Services	Services	Other	Other	Other
22,583,055			6,794		336,387					
-643										
463,857			2,827							
648,975			173,960							
63,715										
23,758,959	0	0	183,581	0	336,387	0	0	0	0	0
37,413										
37,413	0	0	0	0	0	0	0	0	0	0
9,423										
9,423	0	0	0	0	0	0	0	0	0	0
			84,633							
				33,070						
18,211				14,215						
345,834			584,843	1			637,671	193,712		
364,045	0	0	669,476	47,286	0	0	637,671	193,712	0	0
24,169,840	0	0	853,057	47,286	336,387	0	637,671	193,712	0	0