

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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.

2024
Open to Public Inspection

A For the **2024** calendar year, or tax year beginning **JUL 1, 2024** and ending **JUN 30, 2025**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization CHILDREN'S CARE HOSPITAL AND SCHOOL		D Employer identification number 46-0233030
	Doing business as LIFESCAPE		
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2501 WEST 26TH STREET		E Telephone number 605-444-9500
	City or town, state or province, country, and ZIP or foreign postal code SIOUX FALLS, SD 57105-2498		G Gross receipts \$ 73,196,246.
F Name and address of principal officer: STEVE WATKINS SAME AS C ABOVE		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions	
J Website: WWW.LIFESCAPESD.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association 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 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	13
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	703
	6 Total number of volunteers (estimate if necessary)	6	1137
	7 a 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	Current Year
	9 Program service revenue (Part VIII, line 2g)	7,265,000.	25,772,073.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	38,030,959.	46,446,199.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,278,653.	964,238.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	40,240.	13,736.
		46,614,852.	73,196,246.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,000.	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)	28,527,038.	31,060,618.
	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)	11,621,287.	11,957,422.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	40,173,325.	43,018,040.	
19 Revenue less expenses. Subtract line 18 from line 12	6,441,527.	30,178,206.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	43,078,734.	75,358,104.
	22 Net assets or fund balances. Subtract line 21 from line 20	8,511,628.	9,809,877.
	34,567,106.	65,548,227.	

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		Date		
	STEVE WILSON, CFO Type or print name and title				
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	MEGAN L. KOZIOL, CPA	MEGAN L. KOZIOL, CPA	04/22/26	<input type="checkbox"/>	P01544037
	Firm's name	Firm's EIN		Phone no.	
	EIDE BAILLY LLP	45-0250958		402-330-2660	
	Firm's address				
	18081 BURT ST STE 200 OMAHA, NE 68022-4722				

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

Part III Statement of Program Service Accomplishments

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

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

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

4a (Code:) (Expenses \$ 35,149,888. including grants of \$) (Revenue \$ 46,446,199.) CHILDREN'S CARE HOSPITAL & SCHOOL (CCHS) IS ADDITIVE TO THE FABRIC OF CARE IN SOUTH DAKOTA BY BEING THE SOLE PROVIDER OF SPECIFIC MEDICAID BASED SERVICES AND SUPPORTS FOR THE CHILDREN OF SOUTH DAKOTA.

IN FISCAL YEAR 2025, CCHS PROVIDED SERVICES FOR OVER 4,400 INDIVIDUALS FROM 9 STATES, FROM BIRTH THROUGH AGE 21 WITH DISABILITIES OR REHABILITATION NEEDS IN ALL OF ITS PROGRAMS. IN SOUTH DAKOTA ALONE, MORE THAN 3,800 CHILDREN WERE SERVED FROM 65 OF SOUTH DAKOTA'S 66 COUNTIES AND 257 TOWNS AND CITIES. MORE THAN 1,000 OF THOSE CHILDREN RECEIVED MORE THAN ONE SERVICE FROM LIFESCAPE. OUTPATIENT AND OUTREACH SERVICES, WHICH ARE COMMUNITY BASED, SERVED MORE THAN 3,600 OF THOSE CHILDREN IN SIOUX FALLS AND RAPID CITY, SD. SERVICES INCLUDE, BUT ARE

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 35,149,888.

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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	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>		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>	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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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>		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>		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>		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>		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>		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>	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>		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>		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>		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>	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>	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>		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>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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>		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>		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>		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> See instructions		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>		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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	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>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 detailing various organizational requirements and their compliance status.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c detailing IRS filing and tax compliance information.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
	1a 13		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 12		
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 on 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 on 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 on 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
3803 N. LOUISE AVE., SIOUX FALLS, SD 57107

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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.	400,377.	64,595.	
(2) STEVE WILSON CFO	22.00 28.00			X			0.	234,559.	35,874.	
(3) KRISTIN TUTTLE VP OF MED. & THERAPY SERVI	46.00 0.00				X		171,594.	0.	13,805.	
(4) REBECCA WEELDREYER DIRECTOR OF NURSING	45.00 0.00				X		137,367.	0.	19,465.	
(5) STEPHANIE SHERARD - VP OF CHILDREN'S RESIDENTIAL & EDUCATION	40.00 0.00				X		148,709.	0.	5,680.	
(6) AMY JENSEN DIRECTOR OF OUTPATIENT & RMS	19.00 21.00				X		115,160.	0.	28,333.	
(7) SARA STEVENS RN	36.00 0.00				X		121,815.	0.	11,948.	
(8) MARLI SCHIPPERS PAST CHAIR	1.00 3.50	X		X			0.	0.	0.	
(9) BOB MCNANEY CHAIR	1.00 3.50	X		X			0.	0.	0.	
(10) JAY SOUKUP VICE CHAIR	1.00 3.00	X		X			0.	0.	0.	
(11) DR. JOSH PAULI SECRETARY	1.00 3.00	X		X			0.	0.	0.	
(12) TERESA WARD TREASURER	1.00 3.00	X		X			0.	0.	0.	
(13) LARRY FENTON VICE CHAIR (UNTIL DEC 2024)	1.00 3.00	X		X			0.	0.	0.	
(14) DOUG BERKLAND DIRECTOR	1.00 3.00	X					0.	0.	0.	
(15) TAMERA LARSEN-ENGELKES DIRECTOR	1.00 3.00	X					0.	0.	0.	
(16) KIMBERLY NOONEY DIRECTOR	1.00 3.00	X					0.	0.	0.	
(17) ERICA DEBOER DIRECTOR	1.00 3.00	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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) JASON HUBERS DIRECTOR	1.00 3.00	X						0.	0.	0.
(19) RICK KILEY DIRECTOR	1.00 3.00	X						0.	0.	0.
(20) ERIK NYBERG - FOUNDATION DIRECTOR	0.50 3.50	X						0.	0.	0.
(21) JEFF HILGENBERG - FOUNDATION DIRECTOR	0.50 3.50	X						0.	0.	0.
(22) TYLER HAAHR - FOUNDATION DIRECTOR (UNTIL DEC 2024)	0.50 3.00	X						0.	0.	0.
1b Subtotal								694,645.	634,936.	179,700.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								694,645.	634,936.	179,700.

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 16

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

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
HENRY CARLSON CO 1205 WEST RUSSELL ST, SIOUX FALLS, SD 57104	CONSTRUCTION	8,950,992.
LIFESCAPE 2501 W 26TH STREET, SIOUX FALLS, SD 57105	IT, MATERIALS MANAGEMENT, AND OTHE	2,375,464.
KOCH HAZARD ARCHITECTS 431 N. PHILLIPS 200, SIOUX FALLS, SD 57104	ARCHITECT SERVICES	1,599,987.
SANFORD USD MEDICAL CENTER PO BOX 5064, SIOUX FALLS, SD 57117-5064	RESP. THERAPY; IT SVCS	513,787.
SANFORD CHILDREN'S SPECIALTY CLINIC 1600 W 22ND ST, SIOUX FALLS, SD 57117	PHYSICIAN SERVICES	258,516.

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 11

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	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	18,277,913.				
	e	Government grants (contributions)	1e	7,487,522.				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	6,638.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 8,250.				
	h	Total. Add lines 1a-1f		25,772,073.				
Program Service Revenue	2 a	PATIENT/RESIDENT FEES	Business Code	623000	46,023,787.	46023787.		
	b	OTHER SERVICE REVENUE		900099	422,412.	422,412.		
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			46,446,199.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			616,659.		616,659.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	13,736.				
			(ii) Personal					
	b	Less: rental expenses ...	6b	0.				
	c	Rental income or (loss)	6c	13,736.				
	d	Net rental income or (loss)			13,736.		13,736.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	241,960.	105,619.			
			(ii) Other					
	b	Less: cost or other basis and sales expenses	7b	0.	0.			
c	Gain or (loss)	7c	241,960.	105,619.				
d	Net gain or (loss)			347,579.		347,579.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
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							
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			73,196,246.	46446199.	0.	977,974.	

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

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				
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	25,424,019.	23,639,143.	1,784,876.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	592,860.	556,893.	35,967.	
9 Other employee benefits	3,181,428.	2,737,601.	443,827.	
10 Payroll taxes	1,862,311.	1,731,214.	131,097.	
11 Fees for services (nonemployees):				
a Management				
b Legal	15,185.		15,185.	
c Accounting	108,215.		108,215.	
d Lobbying	18,475.	18,475.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	86,984.		86,984.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,731,248.	1,178,789.	2,552,459.	
12 Advertising and promotion	197,163.	473.	196,690.	
13 Office expenses	432,700.	313,928.	118,772.	
14 Information technology	3,220.		3,220.	
15 Royalties				
16 Occupancy	1,369,547.	840,651.	528,896.	
17 Travel	51,636.	33,536.	18,100.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	68,955.	40,298.	28,657.	
20 Interest	71,356.		71,356.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	764,811.	726,558.	38,253.	
23 Insurance	845,281.	706,655.	138,626.	
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	2,039,629.	1,292,140.	747,489.	
b MAINTENANCE AND REPAIR	475,487.	191,989.	283,498.	
c DUES & SUBSCRIPTIONS	318,224.		318,224.	
d DUES AND SUBSCRIPTIONS	58,614.	58,614.		
e All other expenses	1,300,692.	1,082,931.	217,761.	
25 Total functional expenses. Add lines 1 through 24e	43,018,040.	35,149,888.	7,868,152.	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 <input type="checkbox"/> 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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	1,282,666.	2	6,127,052.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	9,484,164.	4	9,893,775.
	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	32,771.	8	33,423.
	9 Prepaid expenses and deferred charges	45,914.	9	117,678.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 66,386,695.		
	b Less: accumulated depreciation	10b 25,643,580.	10c	40,743,115.
	11 Investments - publicly traded securities	16,901,435.	11	15,985,131.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,917,289.	15	2,457,930.
16 Total assets. Add lines 1 through 15 (must equal line 33)	43,078,734.	16	75,358,104.	
Liabilities	17 Accounts payable and accrued expenses	3,557,010.	17	6,047,581.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	2,794,673.	20	2,282,441.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	2,159,945.	25	1,479,855.
	26 Total liabilities. Add lines 17 through 25	8,511,628.	26	9,809,877.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	34,212,358.	27	65,200,925.
	28 Net assets with donor restrictions	354,748.	28	347,302.
	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	34,567,106.	32	65,548,227.
	33 Total liabilities and net assets/fund balances	43,078,734.	33	75,358,104.

Part XI Reconciliation of Net Assets

Check 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	73,196,246.
2	Total expenses (must equal Part IX, column (A), line 25)	2	43,018,040.
3	Revenue less expenses. Subtract line 2 from line 1	3	30,178,206.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	34,567,106.
5	Net unrealized gains (losses) on investments	5	802,915.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	65,548,227.

Part XII Financial Statements and Reporting

Check 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 on 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		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	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.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		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 _____		

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2024. 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 - 2023. 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 - 2024. 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 - 2023. 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"/>

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 on 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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. 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 - 2023. 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 on line 12 of 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
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? <i>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.</i>		
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? <i>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.</i>		
1		
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)? <i>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).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

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? <i>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.</i>		
b Did the activities described on 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? <i>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.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
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 (explain in detail in Part VI):		
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).		

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 - provide details in Part VI)	5
6	Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

Employer identification number

CHILDREN'S CARE HOSPITAL AND SCHOOL

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), 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), 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).

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

Schedule B (Form 990) (Rev. 12-2024)

Name of organization CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number 46-0233030
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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	<hr/> <hr/> <hr/>	\$ <u>18,277,913.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
<u>1</u>	OFFICE PHONES _____ _____ _____	\$ <u>8,250.</u>	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number 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	
(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	
(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	
(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	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">IF the amount on line 1e, column (a) or (b), is:</th> <th>THEN 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:	THEN 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:	THEN 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) 2021	(b) 2022	(c) 2023	(d) 2024	(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					

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		5,955.
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		12,520.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			18,475.
2a Did the activities in line 1 cause the organization to not be 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 expenditures 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 & 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 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)

(Rev. December 2024)

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

**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 on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 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:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 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 in 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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 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		3,294,793.		3,294,793.
b Buildings		20,746,772.	18,100,887.	2,645,885.
c Leasehold improvements				
d Equipment		7,315,285.	6,071,320.	1,243,965.
e Other		35,029,845.	1,471,373.	33,558,472.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				40,743,115.

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, line 12, col. (B))		

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, line 13, col. (B))		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ASSETS HELD IN TRUST	65,686.
(3) OPERATING LEASE LIABILITY	1,935,435.
(4) DUE TO AFFILIATES	-521,266.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
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	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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
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
3	Subtract line 2e from line 1		3
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	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

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 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.

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.
Attach to Form 990.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number 46-0233030
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Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy (FAP) 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 FAP 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"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	<input checked="" type="checkbox"/>	
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 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> %	<input checked="" type="checkbox"/>	
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 FAP 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 FAP 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)			27506134.	27506134.		
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial assistance and means-tested government programs			27506134.	27506134.	0.	.00%
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			27506134.	27506134.	0.	.00%

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest - see instructions)

How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):

1 CHILDREN'S CARE HOSPITAL & SCHOOL
2501 W 26TH, 1020 W 18TH, 7220 W 41ST
SIOUX FALLS, SD 57105
WWW.LIFESCAPESD.ORG
10562

Table with 9 columns: Licensed hospital, gen. medical & surgical, Children's hospital, Teaching hospital, Critical access hospital, Research facility, ER-24 hours, ER-other, Other (describe), Facility reporting group. Row 1 contains 'X' marks in the first two columns.

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 & SCHOOL

Line 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 (CHNA)		
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?		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		X
3 During the tax year or either of the 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12	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		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>24</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	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		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		X
7 Did the hospital facility make its CHNA report widely available to the public?	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>WWW.LIFESCAPESD.ORG/WP-CONTENT/UPLOADS/20</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 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	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>24</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," list url: <u>WWW.LIFESCAPESD.ORG/WP-CONTENT/UPLOADS/2025/06/2025-</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
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)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
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 FAP that:		
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> FPG, with FPG family income limit for eligibility for free care of and FPG family income limit <u>100</u> % 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?	X	
15 Explained the method for applying for financial assistance?	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 their application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of their 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?	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 checked="" 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)		

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
<p>17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written FAP that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) on line 19 (check all that apply):</p> <p>a <input checked="" type="checkbox"/> Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)</p> <p>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)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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 FAP?</p> <p>If "No," indicate why:</p> <p>a <input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	21	X
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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

	Yes	No
<p>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:</p> <p>a <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period</p> <p>b <input checked="" type="checkbox"/> 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</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method</p>		
<p>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?</p> <p>If "Yes," explain in Section C.</p>	23	X
<p>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?</p> <p>If "Yes," explain in Section C.</p>	24	X

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: KEY INFORMATIONAL INTERVIEWS/SURVEYS WERE CONDUCTED. THE LIFESCAPE ADVISORY COMMITTEE SELECTED INDIVIDUALS WITH A WIDE RANGE OF BACKGROUNDS IN HEALTH-RELATED AGENCIES AND WITH HEALTH-RELATED QUALIFICATIONS TO PARTICIPATE IN THE INTERVIEWS. THESE INDIVIDUALS REPRESENT THE BROAD INTERESTS OF THE COMMUNITY SERVED BY LIFESCAPE. INTERVIEWS AND SURVEYS WERE PROVIDED FROM JANUARY TO MARCH 2025. UNDERSERVED POPULATIONS THAT WE REACHED OUT TO PROVIDE FEEDBACK INCLUDE BUT NOT LIMITED TO: PEOPLE WITH AUTISM, NON-AUTISM RELATED MENTAL HEALTH DIAGNOSES AND CONCERNS, MEDICALLY COMPLEX NEEDS AND PARENTS OR CAREGIVERS OF THOSE WITH COMPLEX NEEDS.

CHILDREN'S CARE HOSPITAL & SCHOOL:

PART V, SECTION B, LINE 11: THE 2024 COMMUNITY HEALTH NEEDS ASSESSMENT REVEALED THE FOLLOWING PRIORITY NEEDS:

1. INCREASE ACCESS TO SERVICES WITH LIMITED COMMUNITY AVAILABILITY: AUTISM SERVICES, MENTAL HEALTH SERVICES AND PEDIATRIC REHABILITATIVE SERVICES.
2. INCREASE AWARENESS AND UNDERSTANDING OF LIFESCAPE SERVICES.
3. IMPROVE CONTINUITY OF CARE: ACCESS TO PROVIDERS IN THE HOSPITAL SETTING, COMMUNICATION BETWEEN STAFF AND REFERRING PROVIDERS, COMMUNICATION BETWEEN PATIENTS/FAMILIES AND STAFF, AND APPOINTMENT AVAILABILITY.

THE ORGANIZATION WILL NOT ADDRESS THE FOLLOWING NEEDS: BARRIERS TO ACCESSING SERVICES SUCH AS INSURANCE COVERAGE, TRANSPORTATION AND COST OF SERVICES AS WE DO NOT HAVE THE ABILITY TO DIRECTLY IMPACT THESE AREAS.

IN THE CURRENT YEAR THE FACILITY FOCUSED ON THE NEEDS IDENTIFIED IN THE FY2022 CHNA AND HAS TAKEN THE FOLLOWING ACTIONS TO ADDRESS:

1: STANDARDIZED TRAINING COURSES FOR FEEDING PROGRAM, INCREASED EARLY START DENVER MODEL (ESDM) TRAINING ACROSS THERAPY; PERFORMED AUTISM EVALUATION ANALYSIS TO FIND EFFICIENCIES FOR PROVIDERS; BEGAN USING NEW INTAKE QUESTIONNAIRE FOR AUTISM EVALS; BEGAN GAIT CLINIC 1X/MONTH AND CONTINUE TO REFINE CLINIC PROCESS.

2: RECEIVED A GRANT FOR MEDBRIDGE TO IMPROVE HOME EXERCISE PROGRAM EDUCATION OPTIONS FOR PARENTS AND PLANNING FOR IMPLEMENTATION; BEGAN WORKING ON UPDATES TO THE DIRECTORY OF SERVICES.

3: PEDIATRIC NURSE PRACTITIONER BEGAN HAVING CLINIC ON-SITE 2X/WEEK; VIRTUAL TELEHEALTH CLINICS HAVE BEEN IMPLEMENTED WITH SANFORD PROVIDERS TO IMPROVE CONTINUITY OF CARE.

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

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. 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 AT 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 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 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 FAP.
- 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 (for example, 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 FALLS OUTPATIENT CLINICS. 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 III, LINE 3:

THE ESTIMATED AMOUNT OF THE ORGANIZATION'S IMPLICIT PRICE CONCESSIONS ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S CHARITY CARE POLICY IS CALCULATED BASED ON AN APPROXIMATE 9.6% OF INDIVIDUALS LIVING BELOW THE POVERTY LEVEL IN THE SERVICE AREA.

PART III, LINE 4:

THE FOOTNOTE TO THE ORGANIZATION'S FINANCIAL STATEMENTS THAT DESCRIBES IMPLICIT PRICE CONCESSIONS IS LOCATED IN FOOTNOTE 1 ON PAGES 15 AND 16 OF THE ATTACHED FINANCIAL STATEMENTS.

PART III, LINE 8:

THE ENTIRE MEDICARE SHORTFALL IS CONSIDERED A COMMUNITY BENEFIT. SERVICES ARE PROVIDED TO PATIENTS UNDER THE MEDICARE PROGRAM EVEN THOUGH THE HOSPITAL KNOWS THEY WILL NOT RECOVER ALL OF THE COSTS FROM PROVIDING THE SERVICES. THIS PROGRAM IS CONSIDERED SUBSIDIZED BY THE HOSPITAL AND OTHER PAYORS. PATIENTS RELY ON THESE SERVICES FOR THEIR HEALTH AND WELL-BEING AND ARE ESSENTIAL FOR THEIR ACCESS TO HEALTHCARE.

TOTAL REVENUE RECEIVED FROM MEDICARE IS THE GROSS REIMBURSEMENT PLUS

Part VI Supplemental Information (Continuation)

SETTLEMENT. BOTH TOTAL REVENUE RECEIVED FROM MEDICARE AND THE MEDICARE ALLOWABLE COSTS ARE REPORTED FROM THE MEDICARE COST REPORT. THE MEDICARE COST REPORT IS COMPLETED BASED ON THE RULES AND REGULATIONS SET FORTH BY CENTERS FOR MEDICARE AND MEDICAID SERVICES.

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 IN THEIR RESPECTIVE COMMUNITIES. CCHS ALSO CONDUCTS REGULAR MEETINGS WITH PARENTS AND PATIENTS TO HELP ASSESS THE HEALTH CARE NEEDS OF THE COMMUNITIES IT SERVES.

PART VI, LINE 3:

NOTIFICATION ABOUT CHARITY CARE AVAILABLE FROM LIFESCAPE WHICH SHALL INCLUDE A CONTACT NUMBER SHALL BE DISSEMINATED BY LIFESCAPE BY VARIOUS MEANS, WHICH MAY INCLUDE, BUT ARE NOT LIMITED TO, THE PUBLICATION OF NOTICES IN PATIENT BILLS AND BY POSTING NOTICES IN ADMITTING AND REGISTRATION DEPARTMENTS AND THE HOSPITAL BUSINESS OFFICES. LIFESCAPE ALSO SHALL PUBLISH AND WIDELY PUBLICIZE A SUMMARY OF THIS CHARITY CARE POLICY ON THE FACILITY WEBSITE AND IN BROCHURES AVAILABLE IN-PATIENT ACCESS SITES. SUCH NOTICES AND SUMMARY INFORMATION SHALL BE PROVIDED IN THE PRIMARY LANGUAGE SPOKEN AND ANY OTHER LANGUAGE SPOKEN BY 10% OF THE COMMUNITY POPULATION SERVICED BY LIFESCAPE.

PART VI, LINE 4:

CCHS SERVES APPROXIMATELY 4,400 CHILDREN AND THEIR FAMILIES IN 65 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.

- 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.

Part VI Supplemental Information (Continuation)

- 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.

- 1,137 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)**

(Rev. December 2024)
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

Open to Public
Inspection

Name of the organization CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number 46-0233030
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Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b	
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?	2	
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"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <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?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
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?	5a	X
b Any related organization?	5b	X
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?	6a	X
b Any related organization?	6b	X
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	7	X
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	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) (Rev. 12-2024)

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) STEVEN WATKINS CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	397,962.	0.	2,415.	32,964.	32,723.	466,064.	0.
(2) STEVE WILSON CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	233,034.	0.	1,525.	7,135.	29,720.	271,414.	0.
(3) KRISTIN TUTTLE VP OF MED. & THERAPY SERVI	(i)	171,363.	0.	231.	4,223.	10,132.	185,949.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) REBECCA WEELDREYER DIRECTOR OF NURSING	(i)	137,149.	0.	218.	3,470.	16,437.	157,274.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) STEPHANIE SHERARD - VP OF CHILDREN'S RESIDENTIAL & EDUCATION	(i)	148,554.	0.	155.	4,379.	1,728.	154,816.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

PART I, LINE 4B:

STEVE WATKINS HAS A NONQUALIFIED DEFERRED COMPENSATION AGREEMENT UNDER IRC
457(F). THE BALANCE IN THE FUND AS OF DECEMBER 31, 2024 IS \$22,865, WHICH
INCLUDES 2024 CONTRIBUTIONS OF \$20,000 AND EARNINGS OF \$2,865.

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.

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

Part I	Bond Issues	SEE PART VI FOR COLUMN (A) CONTINUATIONS											
		(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
	A	SOUTH DAKOTA HEALTH AND 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	3,561,456.							
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							

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

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 government00 %		%		%		%
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 government00 %		%		%		%
6 Total of lines 4 and 500 %		%		%		%
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 K, PART IV, ARBITRAGE, LINE 2C:

(A) ISSUER NAME: SOUTH DAKOTA HEALTH AND EDUCATIONAL FACILITIES AUTHORITY
 DATE THE REBATE COMPUTATION WAS PERFORMED: 10/28/2022

SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

CHILDREN'S CARE HOSPITAL AND SCHOOL

Employer identification number

46-0233030

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) (Rev. 12-2024)

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

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

OMB No. 1545-0047

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. KEY FACTORS IN ACCOMPLISHING THIS
ARE COLLABORATIVE PARTNERSHIPS, STRIVING TO BECOME A DESTINATION FOR
RESEARCH, AS WELL AS DEVELOPING, IMPLEMENTING, AND TRAINING OF
TECHNOLOGY-BASED SOLUTIONS TO IMPROVE THE LIVES OF PEOPLE WE SUPPORT.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
LIMITED TO, THERAPIES RANGING FROM PHYSICAL AND OCCUPATIONAL TO
SPEECH-LANGUAGE PATHOLOGY, BEHAVIORAL THERAPY, ASSISTIVE TECHNOLOGY,
SEATING AND POSITIONING, AND POWERED MOBILITY SERVICES.

IN SIOUX FALLS, THE HIRING OF A DIRECTOR OF THE AUTISM CHILD
DEVELOPMENT CENTER HAS GENERATED A DIRECT CUT TO THE NUMBER OF CHILDREN
WAITING FOR AUTISM EVALUATIONS, RESULTING IN A DROP FROM 397 IN FY24 TO
289 IN FY25. IN RAPID CITY, THE WAITLIST CONTINUED TO GROW FOR APPLIED
BEHAVIOR ANALYSIS (ABA) SERVICES AND AUTISM EVALUATIONS. HOWEVER, DUE
TO AN INCREASE IN NEED FOR SPECIALIZED NUTRITION CARE TAILORED TO MEET
UNIQUE NEEDS, PEDIATRIC MEDICAL NUTRITION THERAPY SERVICES BEGAN TO BE
OFFERED IN OUTPATIENT SETTINGS IN SIOUX FALLS.

LIFESCAPE'S CHILDREN'S SPECIALTY HOSPITAL CONTINUES TO BE THE ONLY
PEDIATRIC REHABILITATION HOSPITAL IN SOUTH DAKOTA. IN FY25, 33 CHILDREN
WERE SERVED IN THE HOSPITAL. IN THE RESIDENTIAL PROGRAM AND
INTERMEDIATE CARE FACILITY, 114 CHILDREN FROM THREE STATES WERE SERVED,
MOST OF WHOM ALSO ATTENDED LIFESCAPE'S SPECIALTY SCHOOLS. IN ADDITION,
THERE WERE 145 DAY STUDENTS AT THE 26TH STREET CAMPUS AND PATHWAYS TO
LIFE SCHOOL. IN LATE FY25, HIGH SCHOOL STUDENTS WERE MOVED TO THE VISTA
PARK LOCATION TO BETTER SUIT THEIR NEEDS AND CREATE A TRUE HIGH SCHOOL
EXPERIENCE.

IN SOUTH DAKOTA, LIFESCAPE EMPLOYS 4 OUT OF 5 SEATING & MOBILITY
SPECIALISTS, AND HAS THE 1ST AND ONLY SPEECH-LANGUAGE PATHOLOGIST IN
SWALLOWING DISORDERS, WHICH HAS LED TO REFERRALS FROM OUT OF STATE.

FORM 990, PART VI, SECTION A, LINE 1A:
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 JAY SOUKUP, LARRY FENTON,
KIMBERLY NOONEY, MARLI SCHIPPERS, JOSH PAULI, BOB MCNANEY, TYLER HAAHR,
DOUG BERKLAND, ERICA DEBOER, JASON HUBERS, RICK KILEY, TERESA WARD, TAMERA
LARSEN-ENGELKES, JEFF HILGENBERG AND ERIK NYBERG. 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.

FORM 990, PART VI, SECTION A, LINE 6:

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

Schedule O (Form 990) (Rev. 12-2024)

Name of the organization CHILDREN'S CARE HOSPITAL AND SCHOOL	Employer identification number 46-0233030
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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. RESTRICTIONS IMPOSED ON A PERSON WITH A CONFLICT WOULD BE DETERMINED ON A CASE BY CASE BASIS.

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:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

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 XII, LINE 2C:
THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

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.

OMB No. 1545-0047

**Open to Public
Inspection**

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

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) (Rev. 1-2025)

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	2,731,568.	1,815,464.	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.

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?

	Yes	No
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	2,204,126.	COST
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

For calendar year 2024 or other tax year beginning JUL 1, 2024, and ending JUN 30, 2025

2024

Department of the Treasury Internal Revenue Service

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 an 501(c)(3).

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

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year 75,358,104, D Employer identification number 46-0233030, E Group exemption number, F Check box if an amended return.

G Check organization type: 501(c) corporation (checked), 501(c) trust, 401(a) trust, Other trust, State college/university, 6417(d)(1)(A) Applicable entity.

H Check if filing only to claim: Credit from Form 8941, Refund shown on Form 2439, Elective payment amount from Form 3800.

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 (checked)

L The books are in care of STEVE WILSON Telephone number 605-444-9820

Part I Total Unrelated Business Taxable Income table with 11 rows and 3 columns (line number, description, amount).

Part II Tax Computation table with 7 rows and 3 columns (line number, description, amount).

Part III Tax and Payments table with 4 main rows and sub-rows (1a-1d, 3a-3e) and 3 columns (line number, description, amount).

Part III Tax and Payments (continued)			
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's 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	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	1,371.
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	1,371.
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	1,371.
11	Enter the amount of line 10 you want: Credited to 2025 estimated tax Refunded	11	1,371.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No
1	At any time during the 2024 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?		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		
	Available post-2017 NOL carryover		
	\$		
	\$		
	\$		
	\$		
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information
 Provide any additional information. See instructions.
STATEMENT 1

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.

Sign Here

Signature of officer	Date	Title		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
MEGAN L. KOZIOL, CPA	04/22/26	CFO		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	MEGAN L. KOZIOL, CPA	MEGAN L. KOZIOL, CPA	04/22/26		P01544037
	Firm's name	Firm's EIN		Firm's address	
EIDE BAILLY LLP	45-0250958		18081 BURT ST STE 200		
Firm's address	Phone no.		OMAHA, NE 68022-4722		
	402-330-2660				

PART I, LINE 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) FOR ALL TRADES OR BUSINESSES.

**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).

1
OMB No. 1545-0047

2024

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

A Name of the organization CHILDREN ' S CARE HOSPITAL AND SCHOOL	B Employer identification number 46-0233030
C Unrelated business activity code (see instructions) 900000	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 Schedule 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)				
2 Salaries and wages				
3 Repairs and maintenance				
4 Bad debts				
5 Interest (attach statement). See instructions				
6 Taxes and licenses				
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion				
10 Contributions to deferred compensation plans				
11 Employee benefit programs				
12 Excess exempt expenses (Part VIII)				
13 Excess readership costs (Part IX)				
14 Other deductions (attach statement)				
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			

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2024

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 _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
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 2a and 2b (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 _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
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
(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	

Credit for Federal Tax Paid on Fuels

Go to www.irs.gov/Form4136 for instructions and the latest information.
Complete and attach the Statement Supporting Fuel Tax Credit (FTC) Computation-1
to your return (see instructions).

Name (as shown on your income tax return)

Taxpayer identification number

CHILDREN'S CARE HOSPITAL AND SCHOOL

46-0233030

Caution:

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

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		\$ 1,371.	362
b Use on a farm for farming purposes		.183			
c Other nontaxable use (see Caution above line 1)	13	.183	7,493		
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

You certify the following. 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)

You certify the following. 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

For Paperwork Reduction Act Notice, see the separate instructions.

5 Kerosene Used in Aviation

	(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. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't 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. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't 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

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've 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

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, Renewable Diesel, or Sustainable Aviation Fuel Mixture

Credit

Registration No. _____

If you haven't attached the appropriate certificates and, if applicable, appropriate reseller statements, **STOP**; you're not eligible to make Form 4136 claims.

You certify the following.

For all claims. You've attached the appropriate certificates and, if applicable, appropriate reseller statements. You have no reason to believe that the information in the certificate or statement is false.

Biodiesel or renewable diesel mixtures. You produced a mixture by mixing biodiesel with diesel fuel (or renewable diesel with liquid fuel (other than renewable diesel). The biodiesel used to produce the biodiesel mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. 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.

Sustainable aviation fuel (SAF) mixtures. You produced a qualified mixture by mixing SAF with kerosene. The qualified mixture was produced by you in the United States, such mixture was used by you (or sold by you for use) in an aircraft, such sale or use was in the ordinary course of your trade or business, and the transfer of such mixture to the fuel tank of such aircraft occurred in the United States. The SAF used to produce the qualified mixture is the portion of liquid fuel that is not kerosene that (i) either (A) meets the specifications of one of the ASTM D7566 Annexes, or (B) meets the specifications of ASTM D1655 Annex A1, (ii) isn't derived from coprocessing an applicable material (or materials derived from an applicable material) with a feedstock that is not biomass, (iii) isn't derived from palm fatty acid distillates or petroleum, and (iv) has been certified in accordance with section 40B(e) as having a lifecycle greenhouse gas emissions reduction percentage of at least 50 percent. See the instructions for additional information and requirements.

	(b) Rate	(c) Number of gallons sold or used	(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
d Sustainable aviation fuel mixtures (see instructions)				440

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. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	(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 Reserved for future use				
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

13 Registered Credit Card Issuers

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	(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. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	(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 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns

17	\$	1,371.
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Statement Supporting Fuel Tax Credit (FTC) Computation - 1

STOP! You must have owned or operated a business and conducted a qualifying business activity to be eligible for the fuel tax credit.

REMINDER! The person(s) signing the return with which this statement is filed are declaring, under penalty of perjury, that the return and accompanying schedules and statements are true, correct, and complete to the best of the signer's knowledge and belief.

Who should complete this statement: Complete this statement if you're claiming nontaxable use of gasoline, nontaxable use of aviation gasoline, nontaxable use of undyed diesel fuel, or nontaxable use of undyed kerosene and attach it to your return with Form 4136. Nontaxable use **DOESN'T** include gasoline purchased at the pump for personal use.

CAUTION! Failure to complete and attach this statement to your return could result in delays to the processing of your return.

Part I: Business Information for Nontaxable Use

Check this box if you have multiple businesses

If you have multiple businesses, provide the following for the business for which most of the fuel was claimed:

Business name (if applicable) CHILDREN'S CARE HOSPITAL AND SCHOOL

Business employer ID number (EIN)(if applicable) 46-0233030

If your fuel use for the year was on a farm for farming purposes or off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) provide the following information on the equipment in which the fuel was used.

Make: _____ Model: _____ Year: _____

Type of the equipment (for example: car, tractor, plane):

Part II: Estimate of Nationwide Average Fuel Costs and Statement of Actual Fuel Costs

The IRS uses an average cost per gallon to estimate the fuel costs you paid during the year for permitted farming purposes or off-highway business use. Complete the following chart to calculate the IRS-estimated costs based on the gallons of fuel you claimed on your Form 4136. The IRS-estimated average costs should be comparable to your actual fuel costs shown in column (d). The amounts in your columns (b) and (c) should both be a relatively small percentage of your total gross receipts for the activity using the fuel. The IRS may ask you later for proof, such as receipts, of the actual costs you paid for each fuel type. Don't include any receipts or explanation with your tax return. Instead, maintain them with your books and records for your tax return.

Fuel type	(a) IRS-estimated nationwide average cost per gallon	(b) Qualified gallons from your Form 4136	(c) IRS-estimated average cost (multiply average cost by number of gallons; column (a) X (b))	(d) Enter your actual fuel costs from your records
Gasoline	\$3.14	7493	23,528.	\$
Aviation gasoline	\$6.60			\$
Undyed diesel fuel	\$3.55			\$
Undyed kerosene (other than kerosene used in aviation)	\$4.30			\$

Electronic Filing PDF Attachment

Consolidated Financial Statements
June 30, 2025 and 2024

LifeScape

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Independent Auditor's Report

The Board of Directors
LifeScape
Sioux Falls, South Dakota

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of LifeScape (the Organization), which comprise the consolidated balance sheets as of June 30, 2025 and 2024 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.

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of LifeScape as of June 30, 2025 and 2024, and the 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our audit. We are required to be independent of LifeScape and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated 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; and for 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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LifeScape's ability to continue as a going concern for one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Eide Sully LLP

Sioux Falls, South Dakota
November 7, 2025

LifeScope
Consolidated Balance Sheets
June 30, 2025 and 2024

	2025	2024
Assets		
Current Assets		
Cash and cash equivalents	\$ 10,988,324	\$ 4,053,342
Receivables		
Patient	8,199,393	7,087,409
Accounts receivable	5,313,172	4,036,746
Promises to give	2,125,345	996,563
Grant	2,357,442	2,933,398
Other	1,245,719	1,102,095
Supplies	472,339	524,326
Prepaid expenses	434,647	214,279
	31,136,381	20,948,158
Total current assets		
Assets Limited as to Use		
Under indenture agreements	201,705	318,071
By Board for capital improvements and debt redemption	21,433,989	25,724,900
Donor restricted investments	55,627,552	66,781,841
Beneficial interest in remainder trusts	4,167,174	3,911,392
Beneficial interest in perpetual trusts	522,781	502,469
	81,953,201	97,238,673
Total assets limited as to use		
Investments	89,823,678	74,166,206
Property and Equipment, Net	57,183,530	26,669,906
Other Assets		
Promises to give, net	2,530,874	1,295,585
Operating lease right of use assets	2,190,942	3,021,504
Other	642,751	553,717
	5,364,567	4,870,806
Total other assets		
Total assets	\$ 265,461,357	\$ 223,893,749

LifeScape
Consolidated Balance Sheets
June 30, 2025 and 2024

	2025	2024
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	\$ 588,947	\$ 569,596
Current portion of operating lease liability	770,327	766,170
Accounts payable		
Trade	4,494,691	2,558,571
Insurance loss liabilities	661,284	528,820
Annuities payable	38,852	41,526
Accrued expenses		
Salaries and wages	2,524,418	2,302,074
Vacation	2,195,618	1,748,204
Interest	17,526	22,157
Refundable advance	2,991,364	4,223,664
Payroll taxes and other	421,413	314,577
Total current liabilities	14,704,440	13,075,359
Long-term Liabilities		
Long-term debt, net of current maturities, unamortized debt issue costs, and bond premiums	6,694,745	6,327,730
Deferred compensation	65,684	62,914
Operating lease liability, net of current portion	1,485,958	2,320,049
Total long-term liabilities	8,246,387	8,710,693
Total liabilities	22,950,827	21,786,052
Net Assets		
Without donor restrictions		
Undesignated	174,899,819	128,089,485
Non-controlling interest	877,440	940,011
Total net assets without donor restrictions	175,777,259	129,029,496
With donor restrictions		
	66,733,271	73,078,201
Total net assets	242,510,530	202,107,697
Total liabilities and net assets	\$ 265,461,357	\$ 223,893,749

LifeScope
Consolidated Statements of Operations
Years Ended June 30, 2025 and 2024

	2025	2024
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient service revenue	\$ 50,858,794	\$ 42,310,927
Program service fees	44,184,145	39,568,785
Contributions and bequests	995,066	2,406,720
Grants	8,719,822	8,568,047
Other revenue	1,065,225	1,612,097
Net assets released from restrictions for operations	18,613,024	779,965
Total revenues, gains, and other support	124,436,076	95,246,541
Expenses		
Salaries	58,097,734	53,640,571
Employee benefits and payroll taxes	13,374,996	12,020,254
Contract labor	1,310,151	1,615,936
Professional and contract services	4,397,547	3,024,021
Supplies	5,148,758	4,768,790
Occupancy	2,347,274	2,036,774
Travel and transportation	991,087	920,691
Repairs and maintenance	1,202,878	1,107,157
Provider and sales tax	1,058,042	846,277
Insurance	1,473,847	1,196,813
Contributions	-	41,807
Interest	92,694	129,196
Depreciation and amortization	2,482,846	2,311,293
Operating leases	875,932	917,592
Other	471,426	437,546
Total expenses	93,325,212	85,014,718
Operating Income	31,110,864	10,231,823
Other Income		
Investment returns	15,149,771	14,607,394
Gain on disposal of property and equipment	393,998	41,168
Other income, net	15,543,769	14,648,562
Revenues In Excess of Expenses	46,654,633	24,880,385
Contributions Restricted for Capital Purposes	93,130	21,899
Change in Net Assets Without Donor Restrictions	\$ 46,747,763	\$ 24,902,284

LifeScape
Consolidated Statements of Changes in Net Assets
Years Ended June 30, 2025 and 2024

	2025	2024
Net Assets Without Donor Restrictions		
Revenues in excess of expenses	\$ 46,654,633	\$ 24,880,385
Net assets released from restriction for capital purposes	93,130	21,899
Change in net assets without donor restrictions	46,747,763	24,902,284
Net Assets With Donor Restrictions		
Contributions and grants for specific purposes	785,065	897,557
Contributions restricted for capital purposes	11,226,505	17,709,392
Contributions for endowment funds	73,560	91,638
Change in split interest agreements	276,094	330,658
Net assets released from restrictions	(18,706,154)	(779,965)
Change in net assets with donor restrictions	(6,344,930)	18,249,280
Change in Net Assets	40,402,833	43,151,564
Net Assets, Beginning of Year	202,107,697	158,956,133
Net Assets, End of Year	\$ 242,510,530	\$ 202,107,697

LifeScope
Consolidated Statements of Cash Flows
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating Activities		
Change in net assets	\$ 40,402,833	\$ 43,151,564
Adjustments to reconcile change in net assets to cash from operating activities		
Depreciation and amortization	2,482,846	2,311,293
Net realized and unrealized gain on investments	(9,684,003)	(9,438,571)
Gain on disposal of property and equipment	(393,998)	(41,168)
Change in beneficial interest in remainder trusts	(255,782)	(293,449)
Change in beneficial interest in perpetual trusts	(20,312)	(37,209)
Contributions restricted by donors	(12,178,260)	(18,720,486)
Interest expense attributable to amortization of debt issuance costs	16,991	16,991
Changes in assets and liabilities		
Receivables	(3,488,415)	(4,811,767)
Supplies	51,987	(84,958)
Prepaid expenses and other assets	(309,402)	(46,401)
Operating lease assets and liabilities	628	(5,547)
Accounts payable	(100,789)	434,915
Annuities payable	(2,674)	(8,690)
Refundable advance	(1,232,300)	(2,055,569)
Accrued expenses	771,963	582,859
Deferred compensation	2,770	22,358
Net Cash from Operating Activities	<u>16,064,083</u>	<u>10,976,165</u>
Investing Activities		
Purchase of property and equipment	(31,102,153)	(7,237,546)
Proceeds from disposal of property and equipment	669,054	162,822
Purchase of investments and assets limited as to use	(38,112,656)	(22,340,161)
Sales and maturities of investments and assets limited as to use	53,059,253	22,797,117
Net Cash used for Investing Activities	<u>(15,486,502)</u>	<u>(6,617,768)</u>
Financing Activities		
Collection of contributions restricted by donors	11,346,526	18,273,149
Principal payments on long-term debt	(619,425)	(717,601)
Proceeds from issuance of long-term debt	988,800	835,370
Net Cash from Financing Activities	<u>11,715,901</u>	<u>18,390,918</u>
Net Change in Cash and Cash Equivalents	12,293,482	22,749,315
Cash and Cash Equivalents, Beginning of Year	<u>71,453,705</u>	<u>48,704,390</u>
Cash and Cash Equivalents, End of Year	<u>\$ 83,747,187</u>	<u>\$ 71,453,705</u>

LifeScape
Consolidated Statements of Cash Flows
Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 10,988,324	\$ 4,053,342
Under indenture agreements	201,705	318,071
Cash and cash equivalents included in investments	68,089,456	59,372,143
Cash and cash equivalents included in assets limited as to use	<u>4,467,702</u>	<u>7,710,149</u>
 Total cash and cash equivalents	 <u>\$ 83,747,187</u>	 <u>\$ 71,453,705</u>
 Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	\$ 80,334	\$ 117,993
 Supplemental Disclosure of Non-Cash Investing and Financing Activity		
Lease liabilities arising from obtaining right of use assets	\$ -	\$ 1,804,848
Accounts payable for property and equipment	3,130,037	960,664

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, and Beacon Apartments Limited Partnership. All significant intercompany accounts and transactions have been eliminated. Unless otherwise noted, these consolidated entities are hereinafter referred to as “LifeScape” or “Organization.”

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:

	2025	2024
Non-controlling interest - beginning of year	\$ 940,011	\$ 990,347
Expenses in excess of revenues	(62,571)	(50,336)
Non-controlling interest - end of year	\$ 877,440	\$ 940,011

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 Accounts Receivables

Patient and accounts receivables are uncollateralized patient and third-party payor obligations. Payments of patient and accounts receivables are allocated to the specific claims identified in the remittance advice or, if unspecified, are applied to the earliest unpaid claim. Patient and accounts receivable are stated net of any explicit and implicit price concessions and then further reduced by an allowance for credit losses accounts. In evaluating the allowance of accounts receivable, the Organization analyzes historical losses and current patient's, resident's, or third-party payor's ability to pay. Management has determined that the current, reasonable, and supportable forecasted economic conditions are consistent with the historical economic conditions. As a result, the historical loss rates have not been adjusted for differences in current conditions or forecasted changes. If accounts become uncollectible, they are charged to operations when that determination is made. As of June 30, 2025 and 2024, there was no credit loss or allowance considered necessary.

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.

As of July 1, 2023, patient receivable balance was \$7,040,642 and accounts receivable balance was \$3,441,899.

Promises to Give and Grant Receivables

The Organization records unconditional promises to give and grant receivables that are expected to be collected within one year at net realizable value. Unconditional promises to give and grant receivables 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 credit losses promises to give and grant receivables are determined based on historical experience, an assessment of economic conditions, and review of subsequent collections. Promises to give and grant receivables are written off when deemed uncollectible. At June 30, 2025 and 2024, the allowance for credit losses was \$281,432 and \$131,746, respectively. There was no allowance on grant receivables at June 30, 2025 and 2024.

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 returns (including realized and unrealized gains and losses on investments, interest, and dividends) is included in revenues (less than) in excess of 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 \$57,317 and \$61,900 in the 2025 and 2024 consolidated statements of operations as distributions from the Foundations were received. As of June 30, 2025 and 2024, the Organization had a beneficial interest of \$1,674,002 and \$1,561,479, respectively, 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, 2025 and 2024.

Operating Lease Right of Use Assets and Liabilities

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.

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.

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.

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.

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) restrictions. Some donor (or grantor) 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 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.

Contributions

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.

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. No significant contributions of such goods or services were received during the years ended June 30, 2025 and 2024.

Performance Indicator

Revenues in excess of 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. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as credit loss expense. Credit loss expense for the years ended June 30, 2025 and 2024 was not significant.

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 Organization’s patient and program services are provided to Medicaid program beneficiaries. Concentrations of patient service revenue and program service fees by major payors for the years ended June 30, 2025 and 2024, is as follows:

	2025	2024
Medicaid	\$ 70,307,284	\$ 62,088,561
Other	24,735,655	19,791,151
	\$ 95,042,939	\$ 81,879,712

Other Revenue

Other revenue consists of rent income, management fees, and other miscellaneous income. Revenue is recognized when the performance obligations of providing the services are met. Generally, performance obligations related to rent income and management fees are satisfied over time and performance obligations related to other miscellaneous income are satisfied at a point in time.

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.

Financial Instruments and Credit Risk

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. To date, the Organization has not experienced losses in any of these accounts.

The Organization maintains cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each ownership category. At June 30, 2025 and 2024, the Organization had approximately \$10,738,000 and \$3,790,000, respectively, in excess of FDIC-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 Board of Directors. Although the fair value of the investments is subject to fluctuation on a year-to-year basis, management and the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Functional Allocation of Expenses

The cost of program and supporting services activities have been summarized on a functional basis in Note 17 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.

Advertising Costs

The Organization expenses advertising costs as incurred.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Subsequent Events

The Organization has evaluated subsequent events through November 7, 2025, the date the consolidated financial statements were available to be issued.

Note 2 - Grants

Home and Community Based Services Grant

During 2022, the Organization received \$10,646,805 in Home and Community Based Services American Rescue Plan Act of 2021 (HCBS ARPA) funding from the South Dakota Department of Social Services. For the years ended June 30, 2025 and 2024, \$1,232,300 and \$2,055,569, respectively, was recognized as revenue. As of June 30, 2025 and 2024, \$2,991,364 and \$4,223,664, respectively, is recorded as a refundable advance on the consolidated balance sheets as the terms and conditions have not been met to be recognized as revenue. The HCBS ARPA funding will be recorded as revenue when the performance requirements are met.

Construction Grant

During 2025 and 2024, the Organization received grants of \$6,000,000 and \$8,000,000, respectively, from the State of South Dakota Department of Social Services for the construction of a specialty rehabilitation pediatric hospital. As of June 30, 2025, the Organization expended sufficient qualifying expenses related to the grant requirements and recognized the amounts as grant revenue. The Organization has grant receivables of \$2,357,442 and \$2,933,398 on the consolidated balance sheets as of June 30, 2025 and 2024, respectively.

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:

	2025	2024
Cash and cash equivalents	\$ 10,988,324	\$ 4,053,342
Patient receivables	8,199,393	7,087,409
Accounts receivable	5,313,172	4,036,746
Grant receivables	2,357,442	2,933,398
Other receivables	1,245,719	1,102,095
	\$ 28,104,050	\$ 19,212,990

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 Organization does not consider investments held for long term purposes to be available for general expenditures, however these funds could be made available if necessary.

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, 2025 and 2024, is shown in the following table:

	2025	2024
Under bond indenture agreements - held by trustee		
Cash and cash equivalents	\$ 201,705	\$ 318,071
By Board for capital improvements and debt redemption		
Cash and cash equivalents	\$ 4,467,702	\$ 7,710,149
Certificates of deposit	52,750	52,750
US Government obligations	253,226	2,146,431
Municipal bonds	56,181	189,546
Mutual funds - fixed income	7,993,890	7,399,528
Mutual funds - equity	8,610,240	8,226,496
	\$ 21,433,989	\$ 25,724,900

The composition of assets limited as to use - donor restricted investments and investments at June 30, 2025 and 2024, is shown in the following table.

	<u>2025</u>	<u>2024</u>
Donor restricted investments and investments		
Cash and cash equivalents	\$ 68,089,456	\$ 59,372,143
Certificates of deposit	508,061	593,948
Corporate bonds	296,724	781,770
US Government obligations	3,087,802	3,374,609
US Treasury notes and bonds	-	832,831
Municipal bonds	2,933,063	2,740,844
Mutual funds - fixed income	11,772,705	13,221,988
Mutual funds - equity	58,232,629	59,520,794
Cash value of life insurance policies	530,790	509,120
	<u>\$ 145,451,230</u>	<u>\$ 140,948,047</u>

Investment returns on assets limited as to use, cash equivalents, and other investments consists of the following for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Interest and dividend income	\$ 5,465,768	\$ 5,168,823
Realized gains on investments	4,857,546	3,950,972
Unrealized gains on investments	4,826,457	5,487,599
	<u>\$ 15,149,771</u>	<u>\$ 14,607,394</u>

Note 5 - Fair Value Measurements

Assets measured on a recurring basis at June 30, 2025 and 2024 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, 2025</u>				
Cash and money market funds (at cost)	\$ 72,558,553	\$ -	\$ -	\$ -
Certificates of deposit	560,811	-	560,811	-
Corporate bonds	296,724	-	296,724	-
Municipal bonds	2,989,244	-	2,989,244	-
US Government obligations	3,341,028	-	3,341,028	-
US Treasury notes and bonds	-	-	-	-
Mutual funds - fixed income	19,766,595	19,766,595	-	-
Mutual funds - equity	66,842,869	66,842,869	-	-
Beneficial interest in remainder and perpetual trusts	4,689,955	-	-	4,689,955
Total assets	<u>\$ 171,045,779</u>	<u>\$ 86,609,464</u>	<u>\$ 7,187,807</u>	<u>\$ 4,689,955</u>
	<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, 2024</u>				
Cash and money market funds (at cost)	\$ 67,082,955	\$ -	\$ -	\$ -
Certificates of deposit	646,698	-	646,698	-
Corporate bonds	781,770	-	781,770	-
Municipal bonds	2,930,390	-	2,930,390	-
US Government obligations	5,521,040	-	5,521,040	-
US Treasury notes and bonds	832,831	832,831	-	-
Mutual funds - fixed income	20,621,516	20,621,516	-	-
Mutual funds - equity	67,747,290	67,747,290	-	-
Beneficial interest in remainder and perpetual trusts	4,413,861	-	-	4,413,861
Total assets	<u>\$ 170,578,351</u>	<u>\$ 89,201,637</u>	<u>\$ 9,879,898</u>	<u>\$ 4,413,861</u>

The fair value of US Treasury notes and bonds, equity and fixed income mutual funds, and preferred stock is determined by reference to quoted market prices. The fair value of 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, 2025 and 2024 for beneficial interests in trusts measured at fair value based upon significant unobservable (non-market) information.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 4,413,861	\$ 4,083,203
Total gains and losses included in changes in net assets, net	<u>276,094</u>	<u>330,658</u>
Balance, end of year	<u>\$ 4,689,955</u>	<u>\$ 4,413,861</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, 2025 and 2024.

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 \$2,178,231 and \$2,657,313 and the carrying value was \$2,175,000 and \$2,655,000 as of June 30, 2025 and 2024.

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 \$4,800,000 and \$3,900,000 with a carrying value of \$5,001,251 and \$4,102,653 as of June 30, 2025 and 2024.

Note 6 - Promises to Give

Unconditional promises to give are estimated to be collected as follows at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Within one year	\$ 2,125,345	\$ 996,563
In one to five years	<u>3,592,561</u>	<u>1,779,915</u>
	5,717,906	2,776,478
Less discount to net present value at rate ranging from 3.00% - 8.25%	(780,255)	(352,584)
Less uncollectible promises to give	<u>(281,432)</u>	<u>(131,746)</u>
	<u>\$ 4,656,219</u>	<u>\$ 2,292,148</u>

At June 30, 2025 and 2024, three donors accounted for 78% and 69% of total promises to give, respectively. As of June 30, 2025 and 2024, \$55,000 and \$8,000 of the total promises to give are from board members and key employees of the Organization, respectively. Three donor accounted for 78% of total contribution revenue for the year ended June 30, 2025, and one donor accounted for 79% of total contribution revenue for the year ended June 30, 2024. Total contributions from board members and key employees for the years ending June 30, 2025 and 2024 were \$84,000 and \$200,000, respectively.

Note 7 - Property and Equipment

A summary of property and equipment at June 30, 2025 and 2024 is as follows:

	2025	2024
Land and land improvements	\$ 7,194,664	\$ 6,983,168
Buildings and leasehold improvements	42,567,455	41,694,558
Equipment	16,467,981	14,908,803
Construction in progress	34,770,208	5,860,070
	101,000,308	69,446,599
Less accumulated depreciation	(43,816,778)	(42,776,693)
	\$ 57,183,530	\$ 26,669,906

Construction in progress as of June 30, 2025 and 2024, represents costs for construction of new buildings. Future commitments related to this project as of June 30, 2025 are disclosed as part of Note 18.

Note 8 - 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, 2025, 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	\$ -	\$ 8,730,967	\$ 8,730,967
Accumulated investment gains	-	245,272	245,272
	<u>\$ -</u>	<u>\$ 8,976,239</u>	<u>\$ 8,976,239</u>

As of June 30, 2024, 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	\$ -	\$ 8,684,864	\$ 8,684,864
Accumulated investment gains	-	245,272	245,272
	<u>\$ -</u>	<u>\$ 8,930,136</u>	<u>\$ 8,930,136</u>

Changes in Endowment net assets for the year ended June 30, 2025 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 8,930,136	\$ 8,930,136
Contributions	-	46,103	46,103
Net investment income	804,966	-	804,966
Appropriated for distributions	(804,966)	-	(804,966)
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 8,976,239</u>	<u>\$ 8,976,239</u>

Changes in Endowment net assets for the year ended June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 8,862,276	\$ 8,862,276
Contributions	-	67,860	67,860
Net investment income	781,246	-	781,246
Appropriated for distributions	(781,246)	-	(781,246)
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 8,930,136</u>	<u>\$ 8,930,136</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 9 - Leases

The Organization leases office space, storage space, and equipment under various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through fiscal year 2030 and provide for renewal options ranging from one to three years. The Organization includes 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 Organization's operating leases provides for increases in future and minimum annual rental payments. In addition, the Organization elected the practical expedient to not separate lease and non-lease components for real estate and equipment leases.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, the Organization estimates an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Organization's applicable borrowing rates and the contractual lease term.

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. Lease payments for short-term leases are recognized on straight-line basis.

Total lease costs for the year ended June 30, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>
Operating lease cost	\$ 875,932	\$ 838,636

The following table summarizes the supplemental cash flow information for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$ 941,958	\$ 1,069,294
Right-of-use assets obtained in exchange for lease liabilities		
Operating leases	\$ -	\$ 1,804,848

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

	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term in years	3.40	4.12
Discount rate used for operating lease liabilities	7.01%	6.67%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2025.

<u>Years Ending June 30,</u>	<u>Operating</u>
2026	\$ 909,080
2027	652,758
2028	502,206
2029	385,878
2030	131,295
Total lease payments	<u>2,581,217</u>
Less interest	<u>(324,932)</u>
Present value of lease liabilities	<u>\$ 2,256,285</u>

Note 10 - Lines of Credit

The Organization has two revolving lines of credit as of June 30, 2025, 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 February 1, 2026 with an interest rate of 7.75% as of June 30, 2025. The other line of credit, in the amount of \$2,500,000, maturing on May 1, 2026 with an interest rate of 8.00% The Organization did not have any outstanding balances due on these lines of credit as of June 30, 2025 and 2024.

Note 11 - Long-Term Debt

Long-term debt consists of:

	2025	2024
9.25% note payable, due in monthly installments of \$12,471 including interest, through August 2024	\$ -	\$ 12,370
9.25% note payable, due in monthly installments of \$5,764 including interest, through November 2026	91,533	149,298
Series 2017, revenue bonds, 2.75% - 5.00% due in varying installments through November 2028	2,175,000	2,655,000
Unamortized bond premium	164,078	213,301
Unamortized debt issuance costs based on effective interest rate of 5.75%	(56,637)	(73,628)
6.25% note payable, due in monthly installments of \$2,345 including interest, through August 2030	155,583	173,250
0.00% note payable, due in varying monthly installments through January 2044	317,101	319,501
South Dakota Housing Development Authority forgivable loans - Note 12	4,437,034	3,448,234
Total long-term debt	7,283,692	6,897,326
Less current maturities	(588,947)	(569,596)
Long-term debt, less current maturities	\$ 6,694,745	\$ 6,327,730

Long-term debt maturities are as follows:

Years Ending June 30,	Amount
2026	\$ 588,947
2027	580,007
2028	577,503
2029	608,911
2030	25,393
Thereafter	4,795,490
	7,176,251
Unamortized bond premium	164,078
Unamortized debt issuance costs	(56,637)
	\$ 7,283,692

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 12 - South Dakota Housing Development Authority

The Organization has five interest free mortgage notes 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). Payments will not be required throughout the term of the loans as long as the property is operated and maintained as an affordable special needs housing facility and then will be forgiven on the maturity dates ranging from December 31, 2062 to December 31, 2066. As of June 30, 2025 and 2024, the balance of the mortgage note payables were \$3,199,600 and \$2,705,200, respectively.

The Organization has five additional interest free mortgage note payables 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 payables will be forgiven 20 years from the placed in-service, which were February 21, 2021, March 21, 2022, March 13, 2023, March 25, 2024, and April 1, 2025 as long as the Organization is compliant with the HOF Program during this period. Maturity dates would be February 21, 2041, March 21, 2042, and March 13, 2043, March 25, 2044, and April 1, 2045. As of June 30, 2025 and 2024, the balance of the mortgage notes payable was \$1,237,434 and \$743,034, respectively.

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 13 - Net Assets with Donor Restrictions

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

	<u>2025</u>	<u>2024</u>
Subject to Expenditure for Specified Purpose		
Building project	\$ 50,313,493	\$ 56,614,810
Programs and services for the benefit of children and adults with disabilities	1,464,549	1,728,303
Transportation services	<u>232,300</u>	<u>107,372</u>
	<u>52,010,342</u>	<u>58,450,485</u>
Subject to the Passage of Time		
Beneficial interest in remainder trusts	<u>4,167,174</u>	<u>3,911,392</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>8,730,967</u>	<u>8,684,864</u>
Total endowments	<u>8,976,239</u>	<u>8,930,136</u>
Not subject to spending policy or appropriation		
Community development block grants	1,039,964	1,266,948
Beneficial interest in perpetual trusts	522,781	502,469
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>1,579,516</u>	<u>1,786,188</u>
	<u>\$ 66,733,271</u>	<u>\$ 73,078,201</u>

Net assets released from restrictions were as follows during the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Satisfaction of purpose restrictions		
Building project	\$ 17,626,984	\$ -
Adult and children's projects and programs	973,690	755,259
Transportation services	<u>12,350</u>	<u>24,706</u>
	<u>\$ 18,613,024</u>	<u>\$ 779,965</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 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 14 - 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 3.00% of annual compensation are deposited with the plan trustee who invests the plan assets. Total expenses under the plan were \$1,067,979 and \$891,054 for the years ended June 30, 2025 and 2024, 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, 2023, the South Dakota Retirement System had a net position restricted for pension benefits of \$14,922,309,487 and a total actuarial accrued liability of \$14,918,261,510. Total expenses under the plan were \$81,058 and \$75,606 for the years ended June 30, 2025 and 2024, respectively.

Note 15 - 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, 2025 and 2024, was \$239,196 and \$325,428, respectively.

These regulatory and mortgage agreements also provide for restrictive operating procedures and various loan covenants. As of June 30, 2025 management believes the Organization was in compliance with these agreements.

Note 16 - 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, 2025 and 2024 is as follows:

	2025	2024
Medicaid	77%	74%
Private pay	11%	13%
Commercial insurance and other	8%	9%
Blue Cross	4%	4%
	100%	100%

Note 17 - 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, 2025:

	Health Care Services				Total Program	General and Administrative	Total
	Adult	Children	Housing Services	RISE Custom Solutions			
Salaries	\$ 23,703,555	\$ 23,639,143	\$ 27,264	\$ 1,449,570	\$ 48,819,532	\$ 9,278,202	\$ 58,097,734
Employee benefits and payroll taxes	5,394,006	5,025,708	1,686	386,861	10,808,261	2,566,735	13,374,996
Contract labor	-	1,158,571	-	23,969	1,182,540	127,611	1,310,151
Professional and contract services	2,131,852	117,902	6,560	85,940	2,342,254	2,055,293	4,397,547
Supplies	640,071	1,306,515	21,969	2,279,525	4,248,080	900,678	5,148,758
Occupancy	803,322	434,484	86,886	67,949	1,392,641	954,633	2,347,274
Travel and transportation	759,924	65,005	-	9,340	834,269	156,818	991,087
Repairs and maintenance	142,401	298,586	43,095	28,532	512,614	690,264	1,202,878
Provider and sales tax	6,085	1,049,914	-	1,608	1,057,607	435	1,058,042
Insurance	459,979	706,655	27,324	-	1,193,958	279,889	1,473,847
Interest	-	-	21,341	-	21,341	71,353	92,694
Depreciation and amortization	1,301,245	726,558	78,351	41,829	2,147,983	334,863	2,482,846
Operating leases	79,233	600,240	-	118,427	797,900	78,032	875,932
Other	247,444	20,608	5	-	268,057	203,369	471,426
	<u>\$ 35,669,117</u>	<u>\$ 35,149,889</u>	<u>\$ 314,481</u>	<u>\$ 4,493,550</u>	<u>\$ 75,627,037</u>	<u>\$ 17,698,175</u>	<u>\$ 93,325,212</u>

Expenses related to providing these services by functional class for the year ended June 30, 2024 are as follows:

	Health Care Services				Total Program	General and Administrative	Total
	Adult	Children	Housing Services	RISE Custom Solutions			
Salaries	\$ 22,415,215	\$ 21,669,301	\$ 29,155	\$ 1,282,064	\$ 45,395,735	\$ 8,244,836	\$ 53,640,571
Employee benefits and payroll taxes	4,771,813	4,665,536	6,125	349,320	9,792,794	2,227,460	12,020,254
Contract labor	-	1,422,778	-	24,415	1,447,193	168,743	1,615,936
Professional and contract services	1,054,756	106,272	24,802	45,904	1,231,734	1,792,287	3,024,021
Supplies	604,530	1,224,723	35,778	2,083,362	3,948,393	820,397	4,768,790
Occupancy	464,689	420,039	164,836	63,016	1,112,580	924,194	2,036,774
Travel and transportation	673,581	84,585	-	3,626	761,792	158,899	920,691
Repairs and maintenance	242,178	220,049	57,820	25,777	545,824	561,333	1,107,157
Provider and sales tax	3,858	840,268	-	1,735	845,861	416	846,277
Insurance	418,697	548,015	33,937	-	1,000,649	196,164	1,196,813
Contributions	-	-	-	-	-	41,807	41,807
Interest	-	-	33,990	-	33,990	95,206	129,196
Depreciation and amortization	1,045,021	845,070	127,204	35,854	2,053,149	258,144	2,311,293
Operating leases	95,016	611,006	-	115,381	821,403	96,189	917,592
Other	107,713	60,122	10,501	-	178,336	259,210	437,546
	<u>\$ 31,897,067</u>	<u>\$ 32,717,764</u>	<u>\$ 524,148</u>	<u>\$ 4,030,454</u>	<u>\$ 69,169,433</u>	<u>\$ 15,845,285</u>	<u>\$ 85,014,718</u>

Note 18 - 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.

Construction Contracts

The Organization has entered into construction contracts of approximately \$81,800,000 related to the costs for construction of new buildings. The Organization has incurred expenses of approximately \$32,100,000 related to these contracts and has future commitments of approximately \$49,700,000 as of June 30, 2025. The construction is expected to be completed by December 31, 2026.

Supplementary Information
June 30, 2025

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, 2025 and 2024, and our report thereon dated November 7, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole.

The supplementary information 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 cursive script that reads "Eide Bailly LLP".

Sioux Falls, South Dakota
November 7, 2025

LifeScape
Consolidating Balance Sheets
June 30, 2025

	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation	Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
Assets											
Current Assets											
Cash and cash equivalents	\$ 133,123	\$ 6,127,052	\$ 4,187,688	\$ 90,510	\$ -	\$ 10,538,373	\$ 415,056	\$ 25,775	\$ 9,120	\$ -	\$ 10,988,324
Receivables											
Patient	-	7,147,040	-	-	-	7,147,040	1,052,353	-	-	-	8,199,393
Accounts receivable	-	-	5,312,656	-	-	5,312,656	-	516	-	-	5,313,172
Promises to give, net	-	-	-	2,125,345	-	2,125,345	-	-	-	-	2,125,345
Grant	-	2,357,442	-	-	-	2,357,442	-	-	-	-	2,357,442
Other	5,000	389,293	527,257	324,169	-	1,245,719	-	-	-	-	1,245,719
Supplies	77,575	33,423	29,231	-	-	140,229	332,110	-	-	-	472,339
Prepaid expenses	75,414	117,678	215,376	1,468	-	409,936	10,265	5,853	8,593	-	434,647
Total current assets	291,112	16,171,928	10,272,208	2,541,492	-	29,276,740	1,809,784	32,144	17,713	-	31,136,381
Assets Limited as to Use											
Under indenture agreements	-	1,395	85,127	-	-	86,522	-	70,663	44,520	-	201,705
By Board for capital improvements and debt redemption	-	15,983,736	5,450,253	-	-	21,433,989	-	-	-	-	21,433,989
Donor restricted investments	-	-	-	55,627,552	-	55,627,552	-	-	-	-	55,627,552
Beneficial interest in remainder trusts	-	-	-	4,167,174	-	4,167,174	-	-	-	-	4,167,174
Beneficial interest in perpetual trusts	-	-	-	522,781	-	522,781	-	-	-	-	522,781
Total assets limited as to use	-	15,985,131	5,535,380	60,317,507	-	81,838,018	-	70,663	44,520	-	81,953,201
Investments	65,684	-	-	89,757,994	-	89,823,678	-	-	-	-	89,823,678
Property and Equipment, Net	335,829	40,743,115	14,236,062	2,605	-	55,317,611	5,680	214,542	1,645,697	-	57,183,530
Other Assets											
Interest in low income housing	-	-	218,840	-	-	218,840	-	-	-	(218,840)	-
Promises to give, net	-	-	-	2,530,874	-	2,530,874	-	-	-	-	2,530,874
Operating lease right of use assets	-	1,889,045	301,897	-	-	2,190,942	-	-	-	-	2,190,942
Other	-	568,885	-	68,110	-	636,995	-	-	5,756	-	642,751
Total other assets	-	2,457,930	520,737	2,598,984	-	5,577,651	-	-	5,756	(218,840)	5,364,567
Total assets	\$ 692,625	\$ 75,358,104	\$ 30,564,387	\$ 155,218,582	\$ -	\$ 261,833,698	\$ 1,815,464	\$ 317,349	\$ 1,713,686	\$ (218,840)	\$ 265,461,357

LifeScape
Consolidating Balance Sheets
June 30, 2025

	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation	Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
Liabilities and Net Assets											
Current Liabilities											
Current maturities of long-term debt	\$ -	\$ 505,000	\$ -	\$ -	\$ -	\$ 505,000	\$ -	\$ 63,341	\$ 20,606	\$ -	\$ 588,947
Current portion of operating lease liability	-	558,033	212,294	-	-	770,327	-	-	-	-	770,327
Accounts payable											
Trade	292,302	3,508,456	283,890	85,542	-	4,170,190	192,956	23,689	107,856	-	4,494,691
Insurance loss liabilities	-	303,447	357,837	-	-	661,284	-	-	-	-	661,284
Annuities payable	-	-	-	38,852	-	38,852	-	-	-	-	38,852
Accrued expenses											
Salaries and wages	228,427	1,161,954	1,061,909	-	-	2,452,290	72,128	-	-	-	2,524,418
Vacation	374,461	903,983	840,293	-	-	2,118,737	76,881	-	-	-	2,195,618
Interest	-	15,932	-	-	-	15,932	-	706	888	-	17,526
Refundable advance	-	-	2,991,364	-	-	2,991,364	-	-	-	-	2,991,364
Payroll taxes and other	11,169	219,494	149,910	-	-	380,573	185	4,677	35,978	-	421,413
Due from (to) affiliates	431,822	(521,266)	(251,819)	1,221,989	-	880,726	(948,100)	67,374	-	-	-
Total current liabilities	1,338,181	6,655,033	5,645,678	1,346,383	-	14,985,275	(605,950)	159,787	165,328	-	14,704,440
Long-term Liabilities											
Long-term debt, less current maturities	-	1,777,441	4,437,034	-	-	6,214,475	-	28,192	452,078	-	6,694,745
Deferred compensation	65,684	-	-	-	-	65,684	-	-	-	-	65,684
Operating lease liability, net of current portion	-	1,377,402	108,556	-	-	1,485,958	-	-	-	-	1,485,958
Total long-term liabilities	65,684	3,154,843	4,545,590	-	-	7,766,117	-	28,192	452,078	-	8,246,387
Total liabilities	1,403,865	9,809,876	10,191,268	1,346,383	-	21,199,750	(605,950)	187,979	617,406	-	22,950,827
Net (Deficit) Assets											
Without donor restrictions											
Undesignated	(711,240)	65,200,925	18,998,510	88,901,979	-	172,390,174	2,421,414	88,231	218,840	(218,840)	174,899,819
Non-controlling interest	-	-	-	-	-	-	-	-	877,440	-	877,440
Total net (deficit) assets without donor restrictions	(711,240)	65,200,925	18,998,510	88,901,979	-	172,390,174	2,421,414	88,231	1,096,280	(218,840)	175,777,259
With donor restrictions	-	347,303	1,374,609	64,970,220	-	66,692,132	-	41,139	-	-	66,733,271
Total net assets	(711,240)	65,548,228	20,373,119	153,872,199	-	239,082,306	2,421,414	129,370	1,096,280	(218,840)	242,510,530
Total liabilities and net assets	\$ 692,625	\$ 75,358,104	\$ 30,564,387	\$ 155,218,582	\$ -	\$ 261,833,698	\$ 1,815,464	\$ 317,349	\$ 1,713,686	\$ (218,840)	\$ 265,461,357

LifeScape
Consolidating Statements of Operations
Year Ended June 30, 2025

	LifeScape	Children's Care Hospital and School	South Dakota Achieve	LifeScape Foundation	Elimination Entries	LifeScape Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
Revenues, Gains, and Other Support Without Donor Restrictions											
Patient service revenue	\$ -	\$ 46,023,787	\$ -	\$ -	\$ -	\$ 46,023,787	\$ 4,835,007	\$ -	\$ -	\$ -	\$ 50,858,794
Program service fees	-	-	44,184,145	-	-	44,184,145	-	-	-	-	44,184,145
Contributions and bequests	-	-	-	995,066	-	995,066	-	-	-	-	995,066
Grants	-	7,487,522	1,232,300	-	-	8,719,822	-	-	-	-	8,719,822
Other revenue	6,112,369	18,635,014	633,592	77,702	(24,345,033)	1,113,644	-	202,678	155,329	(406,426)	1,065,225
Net assets released from restrictions for operations	-	-	12,350	18,373,690	-	18,386,040	-	226,984	-	-	18,613,024
Total revenues, gains, and other support	6,112,369	72,146,323	46,062,387	19,446,458	(24,345,033)	119,422,504	4,835,007	429,662	155,329	(406,426)	124,436,076
Expenses											
Salaries	5,146,808	25,424,019	25,388,563	637,345	-	56,596,735	1,449,570	35,788	15,641	-	58,097,734
Employee benefits and payroll taxes	1,088,781	5,636,599	6,128,336	129,229	-	12,982,945	386,861	5,190	-	-	13,374,996
Contract labor	-	1,286,182	-	-	-	1,286,182	23,969	-	-	-	1,310,151
Professional and contract services	48,268	3,372,219	6,599,050	149,734	(5,903,288)	4,265,983	391,558	19,001	26,624	(305,619)	4,397,547
Supplies	-	1,971,218	851,436	24,610	-	2,847,264	2,279,525	11,011	10,958	-	5,148,758
Occupancy	-	1,001,659	1,174,384	10,336	-	2,186,379	67,949	43,111	49,835	-	2,347,274
Travel and transportation	-	148,437	833,310	-	-	981,747	9,340	-	-	-	991,087
Repairs and maintenance	-	714,476	409,516	7,260	-	1,131,252	28,532	17,809	25,285	-	1,202,878
Provider and sales tax	-	1,050,349	6,085	-	-	1,056,434	1,608	-	-	-	1,058,042
Insurance	-	845,281	601,189	-	-	1,446,470	-	10,914	16,463	-	1,473,847
Contributions	-	-	-	18,538,281	(18,538,281)	-	-	-	-	-	-
Interest	-	71,356	-	-	-	71,356	-	10,957	10,381	-	92,694
Depreciation and amortization	97,367	764,811	1,486,893	13,599	-	2,362,670	41,829	16,754	61,593	-	2,482,846
Intercompany operating leases	-	-	100,807	-	-	100,807	-	-	-	(100,807)	-
Operating leases	-	623,591	102,584	31,330	-	757,505	118,427	-	-	-	875,932
Other	-	20,858	247,964	78,448	-	347,270	121,892	1,144	1,120	-	471,426
Total expenses	6,381,224	42,931,055	43,930,117	19,620,172	(24,441,569)	88,420,999	4,921,060	171,679	217,900	(406,426)	93,325,212
Operating (Loss) Income	(268,855)	29,215,268	2,132,270	(173,714)	96,536	31,001,505	(86,053)	257,983	(62,571)	-	31,110,864
Other Income											
Investment return	-	1,574,550	505,465	13,069,756	-	15,149,771	-	-	-	-	15,149,771
Gain on disposal of property and equipment	-	105,619	86,295	202,084	-	393,998	-	-	-	-	393,998
Total other income, net	-	1,680,169	591,760	13,271,840	-	15,543,769	-	-	-	-	15,543,769
Revenues (Less Than) in Excess of Expenses	(268,855)	30,895,437	2,724,030	13,098,126	96,536	46,545,274	(86,053)	257,983	(62,571)	-	46,654,633
Contributions Restricted for Capital Purposes	-	93,130	-	-	-	93,130	-	-	-	-	93,130
Change in Net Assets Without Donor Restrictions	\$ (268,855)	\$ 30,988,567	\$ 2,724,030	\$ 13,098,126	\$ 96,536	\$ 46,638,404	\$ (86,053)	\$ 257,983	\$ (62,571)	\$ -	\$ 46,747,763

LifeScope
Consolidating Statements of Changes in Net Assets
Year Ended June 30, 2025

	LifeScope	Children's Care Hospital and School	South Dakota Achieve	LifeScope Foundation	Elimination Entries	LifeScope Obligated Group	RISE Custom Solutions	HUD Projects	Beacon Apartments Limited Partnership	Elimination Entries	Consolidated Totals
Net Assets Without Donor Restrictions											
Revenues (less than) in excess of expenses	\$ (268,855)	\$ 30,895,437	\$ 2,724,030	\$ 13,098,126	\$ 96,536	\$ 46,545,274	\$ (86,053)	\$ 257,983	\$ (62,571)	\$ -	\$ 46,654,633
Net assets released from restrictions for capital purposes	-	93,130	-	-	-	93,130	-	-	-	-	93,130
Change in net assets without donor restrictions	(268,855)	30,988,567	2,724,030	13,098,126	96,536	46,638,404	(86,053)	257,983	(62,571)	-	46,747,763
Net Assets With Donor Restrictions											
Contributions and grants for specific purposes	-	-	-	785,065	-	785,065	-	-	-	-	785,065
Contributions restricted for capital purposes	-	85,685	137,277	11,003,543	-	11,226,505	-	-	-	-	11,226,505
Contributions for endowment funds	-	-	27,457	46,103	-	73,560	-	-	-	-	73,560
Change in split interest agreements	-	-	-	276,094	-	276,094	-	-	-	-	276,094
Net assets released from restrictions	-	(93,130)	(12,350)	(18,373,690)	-	(18,479,170)	-	(226,984)	-	-	(18,706,154)
Change in net assets with donor restrictions	-	(7,445)	152,384	(6,262,885)	-	(6,117,946)	-	(226,984)	-	-	(6,344,930)
Change in Net Assets	(268,855)	30,981,122	2,876,414	6,835,241	96,536	40,520,458	(86,053)	30,999	(62,571)	-	40,402,833
Net (Deficit) Assets, Beginning of Year	(490,653)	34,567,106	16,981,199	146,988,690	-	198,046,342	2,507,467	613,877	1,158,851	(218,840)	202,107,697
Transfer of Net Assets for HUD Project	-	-	515,506	-	-	515,506	-	(515,506)	-	-	-
Services Received from Personnel of an Affiliate	48,268	-	-	48,268	(96,536)	-	-	-	-	-	-
Net (Deficit) Assets, End of Year	\$ (711,240)	\$ 65,548,228	\$ 20,373,119	\$ 153,872,199	\$ -	\$ 239,082,306	\$ 2,421,414	\$ 129,370	\$ 1,096,280	\$ (218,840)	\$ 242,510,530

Schedule A - Expenses

Total	Support Services		DHS Services														
	Adjustments	Admin and Support	Division of Developmental Disabilities (DDD)														
			Agency With Choice	FS360 Service Coordination	CHOICES Case Management	Food Services	CHOICES Facility Day Services	CHOICES Community Day Services	CHOICES Behavioral Support	CHOICES Group Home	CHOICES Supervised Living	CHOICES Shared Living	CHOICES Supported Living	CHOICES Group Supported Employment	CHOICES Individual Supported Employment	CHOICES Small Group Vocational Support	
1000 PERSONNEL SERVICES:																	
1010 Administrative	\$0																
1020 Professional/Program Staff	\$24,380,274		\$115,683	\$230,283	\$238,159	\$303,266	\$1,740,051	\$378,196	\$617,821	\$17,540,030	\$2,080,730	\$274,851	\$669,053	\$0	\$164,942	\$27,209	
1040 Support Staff	\$1,034,526		\$2,793	\$15,826	\$8,378	\$124,086	\$86,816	\$21,411	\$34,444	\$548,312	\$84,714	\$62,372	\$26,066	\$0	\$2,793	\$6,516	
1050 Client Wages	\$121,406		\$0	\$0	\$0	\$14,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107,133	
TOTAL PERSONNEL SERVICES	\$25,536,206	\$0	\$118,476	\$246,109	\$246,537	\$441,625	\$1,836,867	\$399,607	\$652,265	\$18,088,342	\$2,165,444	\$337,223	\$695,119	\$0	\$167,735	\$140,858	
1100 PERSONNEL BENEFITS AND TAXES:																	
1110 Retirement Plans	\$444,853		\$64	\$4,884	\$5,373	\$9,302	\$21,146	\$4,586	\$7,506	\$313,549	\$48,232	\$6,378	\$17,093	\$0	\$5,751	\$1,118	
1120 Insurance Benefits	\$3,190,912		\$1,065	\$55,812	\$3,196	\$97,024	\$169,450	\$36,959	\$80,189	\$2,154,186	\$333,440	\$245,966	\$15,459	\$0	\$1,065	\$17,100	
1130 Other Benefits	\$187,706	\$1,508	\$398	\$2,582	\$1,483	\$3,421	\$16,287	\$3,592	\$5,793	\$118,733	\$16,497	\$10,880	\$4,818	\$0	\$774	\$938	
1140 FICA Taxes	\$1,864,010		\$9,012	\$17,819	\$18,154	\$31,408	\$130,562	\$28,404	\$46,362	\$1,321,220	\$158,097	\$29,515	\$50,817	\$0	\$12,788	\$9,853	
1150 Unemployment Insurance	\$27,125		\$81	\$461	\$244	\$597	\$2,821	\$624	\$1,004	\$15,976	\$2,468	\$1,817	\$759	\$0	\$81	\$190	
1160 Worker's Comp Insurance	\$333,189		\$183	\$3,813	\$540	\$6,894	\$35,902	\$7,825	\$12,751	\$207,234	\$32,034	\$22,778	\$2,463	\$0	\$223	\$518	
1170 Prof. Liability Insurance	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1190 Other	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL PERSONNEL BENEFITS AND TAXES	\$6,047,775	\$1,508	\$10,676	\$85,371	\$29,000	\$148,647	\$376,167	\$81,989	\$133,605	\$4,130,899	\$590,769	\$317,335	\$91,409	\$0	\$20,683	\$29,718	
1200 PROF FEES & CONTRACT SVCS:																	
1210 Administrative/Financial	\$2,987,644		\$2,585	\$14,648	\$7,755	\$25,052	\$91,015	\$20,126	\$32,385	\$761,909	\$117,039	\$1,860,653	\$25,597	\$0	\$2,585	\$6,032	
1290 Other	\$3,539,913		\$10,584	\$60,250	\$32,230	\$77,615	\$367,097	\$81,184	\$130,602	\$2,081,327	\$321,472	\$236,626	\$98,809	\$0	\$10,737	\$31,381	
TOTAL PROF FEES & CONTRACT SVCS	\$6,527,556	\$0	\$13,169	\$74,898	\$39,984	\$102,666	\$458,126	\$101,310	\$162,986	\$2,843,236	\$438,511	\$2,117,279	\$124,406	\$0	\$13,572	\$37,412	
1300 TRAVEL/TRANSPORTATION:																	
1390 Other	\$202,647		\$11	\$3,064	\$12,962	\$330	\$12,796	\$2,782	\$4,544	\$116,697	\$21,076	\$7,587	\$17,037	\$0	\$2,699	\$1,060	
TOTAL TRAVEL/TRANSPORTATION	\$202,647	\$0	\$11	\$3,064	\$12,962	\$330	\$12,796	\$2,782	\$4,544	\$116,697	\$21,076	\$7,587	\$17,037	\$0	\$2,699	\$1,060	
1400 SUPPLIES:																	
1440 Food	\$493,045		\$46	\$259	\$137	\$476,364	\$2,087	\$460	\$742	\$9,817	\$1,479	\$1,060	\$436	\$0	\$47	\$110	
1490 Other	\$679,186		\$218	\$333,541	\$720	\$21,163	\$29,838	\$6,512	\$10,600	\$221,264	\$14,851	\$8,080	\$3,315	\$0	\$221	\$28,863	
TOTAL SUPPLIES	\$1,172,231	\$0	\$263	\$333,800	\$857	\$497,527	\$31,927	\$6,972	\$11,342	\$231,081	\$16,330	\$9,139	\$3,753	\$0	\$268	\$28,973	
1500 OCCUPANCY:																	
1510 Rent of Space	\$315,294		\$92	\$522	\$276	\$676	\$37,391	\$8,136	\$13,278	\$21,799	\$13,273	\$197,577	\$21,967	\$0	\$92	\$215	
1520 Utilities & Telephone	\$605,753		\$182	\$5,545	\$2,054	\$48,551	\$72,235	\$15,719	\$25,651	\$344,757	\$66,983	\$6,757	\$8,371	\$0	\$4,663	\$4,285	
1590 Other	\$355,919		\$385	\$2,239	\$1,155	\$16,975	\$44,833	\$9,792	\$15,927	\$219,357	\$31,978	\$7,442	\$3,612	\$0	\$550	\$1,675	
TOTAL OCCUPANCY:	\$1,276,966	\$0	\$659	\$8,306	\$3,485	\$66,201	\$154,458	\$33,647	\$54,856	\$585,913	\$112,234	\$211,775	\$33,951	\$0	\$5,305	\$6,174	
1600 EQUIPMENT:																	
1600 EQUIPMENT:	\$506,402		\$937	\$5,310	\$3,667	\$31,756	\$44,520	\$9,799	\$15,830	\$304,863	\$48,576	\$28,112	\$9,455	\$0	\$1,369	\$2,209	
1700 DEPRECIATION:																	
1710 Building	\$639,939		\$142	\$2,324	\$427	\$71,569	\$88,709	\$19,292	\$31,499	\$371,672	\$42,993	\$4,628	\$1,853	\$0	\$4,499	\$332	
1720 Equipment	\$846,954		\$631	\$3,577	\$1,894	\$36,675	\$76,211	\$16,643	\$27,074	\$563,489	\$58,374	\$50,113	\$7,491	\$0	\$631	\$4,149	
TOTAL DEPRECIATION	\$1,486,893	\$0	\$774	\$5,901	\$2,321	\$108,244	\$164,920	\$35,935	\$58,573	\$935,161	\$101,367	\$54,741	\$9,344	\$0	\$5,130	\$4,482	
1800 MISCELLANEOUS:																	
1810 Clothing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1860 Bad Debt	\$199,570		\$599	\$3,393	\$1,796	\$4,391	\$20,755	\$4,590	\$7,384	\$117,547	\$18,161	\$13,371	\$5,588	\$0	\$599	\$1,397	
1890 Other	\$996,775	\$20,715	\$2,000	\$4,973	\$3,766	\$23,443	\$184,158	\$40,073	\$65,396	\$546,655	\$54,625	\$29,314	\$16,442	\$0	\$2,398	\$2,818	
TOTAL MISCELLANEOUS	\$1,196,345	\$20,715	\$2,598	\$8,366	\$5,562	\$27,833	\$204,914	\$44,663	\$72,780	\$664,202	\$72,786	\$42,685	\$22,029	\$0	\$2,997	\$4,215	
Expenditure Subtotal	\$43,953,021	\$22,223	\$0	\$147,563	\$771,126	\$344,375	\$1,424,828	\$3,284,697	\$716,706	\$1,166,782	\$27,900,393	\$3,587,092	\$3,125,876	\$1,006,504	\$0	\$219,757	\$255,100
Admin. and Support Allocation	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$43,953,021	\$22,223	\$0	\$147,563	\$771,126	\$344,375	\$1,424,828	\$3,284,697	\$716,706	\$1,166,782	\$27,900,393	\$3,587,092	\$3,125,876	\$1,006,504	\$0	\$219,757	\$255,100

Schedule B - Revenues

DHS Services

Division of Developmental Disabilities (DDD)

Account Number and Title	Total	Adjustments	Admin and Support	Fund Raising	Agency With Choice	FS360 Service Coordination	CHOICES Case Management	Food Services	CHOICES Facility Day Services	CHOICES Community Day Services	CHOICES Behavioral Support	CHOICES Group Home	CHOICES Supervised Living	CHOICES Shared Living	CHOICES Supported Living	CHOICES Group Supported Employment	CHOICES Individual Supported Employment	CHOICES Small Group Vocational Support
2000 FEES:																		
2020 Title XIX (DSS, DHS, DOC)	\$41,750,974				\$136,926	\$772,837	\$406,808	\$0	\$4,534,882	\$1,028,548	\$1,651,650	\$25,087,770	\$3,936,282	\$2,787,732	\$1,188,825	\$0	\$139,189	\$79,525
2025 Title VII, Ch 1 Part B	\$0																	
2030 Title VII, Ch 1 Part C	\$0																	
2045 SD Department of Education	\$25,419								\$25,419									
2050 Dept of Corrections (Non Title XIX)	\$0																	
2055 Client Pay (Fee for Service)	\$145,583				\$0	\$0	\$0	\$0	\$7,010	\$1,523	\$2,489	\$85,308	\$14,143	\$21,200	\$10,688	\$0	\$0	\$3,221
2060 Insurance	\$0																	
2065 Other States	\$0																	
2070 Room and Board	\$1,200,535				\$0	\$0	\$0	\$279,270	\$0	\$0	\$0	\$661,304	\$76,332	\$183,629	\$0	\$0	\$0	\$0
2075 Bureau of Indian Affairs	\$0																	
2080 Department of Human Services (Non Title XIX)	\$0																	
2085 Department of Social Services (Non Title XIX)	\$0																	
2090 Other-Specify on Notes and Comments: (e.g. Other Federal Funds, County Funds, Unified Judicial System)	\$113,050				\$211	\$1,197	\$633	\$1,548	\$7,519	\$1,662	\$2,675	\$41,457	\$6,405	\$4,716	\$44,322	\$0	\$211	\$493
TOTAL FEES	\$43,235,561	\$0	\$0	\$0	\$137,137	\$774,034	\$407,441	\$280,819	\$4,574,830	\$1,031,733	\$1,656,814	\$25,975,839	\$4,033,163	\$2,987,277	\$1,243,835	\$0	\$139,400	\$83,238
2100 GRANTS (Foundations, corporations or Trusts)																		
2110 Grants (Used for Capital Expenditures)	\$133,400											\$105,119	\$16,275	\$12,006				
2120 Grants (Used for Non-Capital Expenditures)	\$166,616								\$165,677	\$356	\$582							
2100 TOTAL GRANTS	\$300,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165,677	\$356	\$582	\$105,119	\$16,275	\$12,006	\$0	\$0	\$0	\$0
2200 CONTRIBUTIONS (Donation, In Kind, Fund Raising)																		
2210 Contributions (Used for Capital Expenditures)	\$7,000												\$7,000					
2220 Contributions (Used for Non-Capital Expenditures)	\$75,062				\$75	\$428	\$226	\$754	\$16,975	\$3,698	\$6,029	\$40,375	\$3,104	\$2,287	\$859	\$0	\$75	\$176
2200 TOTAL CONTRIBUTIONS	\$82,062	\$0	\$0	\$0	\$75	\$428	\$226	\$754	\$16,975	\$3,698	\$6,029	\$47,375	\$3,104	\$2,287	\$859	\$0	\$75	\$176
2300 OTHER INCOME:																		
2310 Commodities, Food Stamps, National School Lunch	\$52,001							\$52,001										
2340 FMHA Rent Subsidy	\$0																	
2341 Section 8 Rental Assistance	\$98,979											\$79,127	\$19,852					
2350 Transportation	\$0																	
2360 Production/Farm Revenue	\$0																	
2370 Investment Income/Interest	\$614,645				\$1,640	\$9,293	\$4,920	\$9,641	\$70,556	\$15,551	\$25,092	\$360,457	\$55,703	\$41,020	\$15,306	\$0	\$1,640	\$3,827
2380 County Per Capita	\$0																	
2390 Other-Specify:	\$2,358,985				\$1,897	\$10,750	\$5,691	\$776,673	\$149,933	\$32,750	\$55,149	\$1,098,371	\$118,346	\$87,223	\$17,886	\$0	\$1,897	\$4,426
TOTAL OTHER INCOME	\$3,124,618	\$0	\$0	\$0	\$3,537	\$20,043	\$10,611	\$938,314	\$220,490	\$48,301	\$76,241	\$1,537,955	\$193,901	\$128,243	\$33,192	\$0	\$3,537	\$8,253
TOTAL REVENUES	\$46,742,257	\$0	\$0	\$0	\$140,750	\$794,504	\$418,278	\$1,119,887	\$4,977,973	\$1,084,088	\$1,741,666	\$27,566,289	\$4,246,443	\$3,139,813	\$1,277,886	\$0	\$143,012	\$91,668