

Public Disclosure Copy

Form **8868**
(Rev. January 2022)

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

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

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

Type or print	Name of exempt organization or other filer, see instructions. LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION	Taxpayer identification number (TIN) 46-6015787
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 600 BILLARS ST	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SCOTLAND, SD 57059-2026	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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

ERIN ODENS

• The books are in the care of ▶ **600 BILLARS STREET - SCOTLAND, SD 57059**

Telephone No. ▶ **(605) 583-2226** Fax No. ▶ _____

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

1 I request an automatic 6-month extension of time until **MAY 15, 2024**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

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

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

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)

**MAIL TO: DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0045**

EXTENDED TO MAY 15, 2024

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.

2022
 Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 600 BILLARS ST City or town, state or province, country, and ZIP or foreign postal code SCOTLAND, SD 57059-2026 F Name and address of principal officer: MELISSA GALE SAME AS C ABOVE	D Employer identification number 46-6015787 E Telephone number 605-583-2226 G Gross receipts \$ 6,602,709. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.AVERA.ORG/SCOTLAND		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1969 M State of legal domicile: SD

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: OPERATION OF A COMMUNITY CRITICAL ACCESS HOSPITAL.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	79
	6	Total number of volunteers (estimate if necessary)	6	8
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	437,431.
9		Program service revenue (Part VIII, line 2g)	6,414,876.	6,387,218.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,428.	12,703.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,853,735.	6,602,709.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	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)	3,752,491.	3,885,147.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,014,506.	3,117,706.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,766,997.	7,002,853.
	19	Revenue less expenses. Subtract line 18 from line 12	86,738.	-400,144.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	5,774,044.	5,343,296.
	21	Total liabilities (Part X, line 26)	2,023,771.	1,969,886.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,750,273.	3,373,410.

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 MELISSA GALE, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name LAURIE HANSON, CPA	Preparer's signature LAURIE HANSON, CPA
	Firm's name EIDE BAILLY LLP	Date 04/04/24
	Firm's address 345 N. REID PL., STE. 400 SIOUX FALLS, SD 57103-7034	Check if self-employed <input checked="" type="checkbox"/> PTIN P00851848
		Firm's EIN 45-0250958 Phone no. 605-339-1999

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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Form 990 (2022)

46-6015787 Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: LANDMANN-JUNGMAN MEMORIAL HOSPITAL IS COMMITTED TO PROVIDING THE HIGHEST QUALITY HEALTHCARE WITH COMPASSION AND RESPECT. OUR COMMITMENT SHALL BE TO THE ETHICAL TREATMENT OF ALL PEOPLE THROUGHOUT THE CONTINUUM OF LIFE.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 5,735,210. including grants of \$) (Revenue \$ 6,387,218.) LANDMANN-JUNGMAN MEMORIAL HOSPITAL (LJMH) IS A LICENSED CRITICAL ACCESS HOSPITAL WITH 20 ACUTE CARE BEDS, OF WHICH 10 MAY BE USED AS SWING BEDS. THE FACILITY OFFERS INPATIENT, OUTPATIENT (THERAPIES, LABORATORY, IMAGING), AND PHYSICIAN CLINIC SERVICES TO RESIDENTS IN AND AROUND THE CITY OF SCOTLAND, SD. SPECIALTY SERVICES SUCH AS MOBILE IMAGING, SLEEP STUDIES, CARDIOVASCULAR AND ULTRASOUND SERVICES ARE PROVIDED TO PATIENTS THROUGH CONTRACTED SERVICES. LJMH IS PROUD OF THE EXCELLENT CARE IT PROVIDES FOR PATIENTS OF THE SERVICE AREA. THE FACILITY IS ALSO NOTED FOR ITS COMMUNITY SERVICE WHICH INCLUDES COMMUNITY HEALTH EDUCATION AND HEALTH CARE SUPPORT.

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 5,735,210.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Form 990 (2022)

Part IV Checklist of Required Schedules (continued)

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

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

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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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

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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
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
7b	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:		
8a	The governing body?	X	
8b	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
10b	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	
11b	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	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	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
16b	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
ERIN ODENS - (605) 583-2226
600 BILLARS STREET, SCOTLAND, SD 57059

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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) MELISSA GALE CEO	40.00			X			153,607.	0.	22,694.	
(2) LAURIE MCKEE DIRECTOR OF PATIENT SERVICE	40.00				X		108,211.	0.	13,159.	
(3) KENT MUNGER PHARMACIST	40.00				X		106,031.	0.	7,871.	
(4) ERIN ODENS CFO	40.00			X			82,852.	0.	18,178.	
(5) JARED SCHORTMAN PRESIDENT	1.00	X		X			0.	0.	0.	
(6) RHONDA BOUZA VICE PRESIDENT	0.50	X		X			0.	0.	0.	
(7) DEVIN LUBINUS TREASURER	0.50	X		X			0.	0.	0.	
(8) REBECCA PEDERSEN SECRETARY	0.50	X		X			0.	0.	0.	
(9) CARL FUERST DIRECTOR FROM 01/2023	0.50	X					0.	0.	0.	
(10) MEGAN VAITH DIRECTOR FROM 10/2022	0.50	X					0.	0.	0.	
(11) SARAH MEYER DIRECTOR	0.50	X					0.	0.	0.	
(12) ANDREW ROKUSEK DIRECTOR UNTIL 08/2022	0.50	X					0.	0.	0.	

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Form 990 (2022)

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				
	e	Government grants (contributions)	1e	202,788.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		202,788.			
Program Service Revenue	2 a	NET PATIENT SERVICE RE	Business Code 621110	5,246,429.	5,246,429.		
	b	PHARMACY REVENUE	456110	1,009,367.	1,009,367.		
	c	WEST WINDS REVENUE	623990	102,238.	102,238.		
	d						
	e						
	f	All other program service revenue	900099	29,184.	29,184.		
	g	Total. Add lines 2a-2f		6,387,218.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		12,703.		12,703.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
		8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
		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		6,602,709.	6,387,218.	0.	12,703.	

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Form 990 (2022)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	304,672.	84,450.	220,222.	
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	3,243,179.	2,986,352.	256,827.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,191.	19,272.	2,919.	
9 Other employee benefits	165,455.	119,520.	45,935.	
10 Payroll taxes	149,650.	128,533.	21,117.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	120,304.		120,304.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	784,105.	654,597.	129,508.	
12 Advertising and promotion	8,029.	8,029.		
13 Office expenses	210,384.	159,667.	50,717.	
14 Information technology				
15 Royalties				
16 Occupancy	113,613.	113,613.		
17 Travel	14,533.	13,461.	1,072.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	59,578.	44,100.	15,478.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	381,047.	287,164.	93,883.	
23 Insurance	51,521.	38,136.	13,385.	
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 MEDICAL SUPPLIES	1,172,951.	1,061,625.	111,326.	
b LICENSE AND PERMITS	178,071.	6,467.	171,604.	
c CONTINUING EDUCATION	10,990.	9,249.	1,741.	
d _____				
e All other expenses _____	12,580.	975.	11,605.	
25 Total functional expenses. Add lines 1 through 24e	7,002,853.	5,735,210.	1,267,643.	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)				

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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		1	
	2	476,770.	2	313,912.
	3		3	
	4	669,119.	4	649,728.
	5		5	
	6		6	
	7		7	
	8	197,532.	8	275,000.
	9	28,814.	9	32,117.
	10a	8,244,284.		
	10b	4,970,368.	10c	3,273,916.
	11		11	
	12	555,583.	12	540,623.
	13		13	
	14		14	
	15	344,000.	15	258,000.
16	5,774,044.	16	5,343,296.	
Liabilities	17	694,342.	17	799,588.
	18		18	
	19		19	
	20		20	
	21		21	
	22		22	
	23	1,270,389.	23	1,111,258.
	24		24	
	25	59,040.	25	59,040.
	26	2,023,771.	26	1,969,886.
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	3,750,273.	27	3,373,410.
	28		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29		29	
	30		30	
	31		31	
	32	3,750,273.	32	3,373,410.
33	5,774,044.	33	5,343,296.	

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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	6,602,709.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,002,853.
3	Revenue less expenses. Subtract line 2 from line 1	3	-400,144.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,750,273.
5	Net unrealized gains (losses) on investments	5	15,825.
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	7,456.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,373,410.

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?		X
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		
b Were the organization's financial statements audited by an independent accountant?	X	
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
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	X	

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION Employer identification number 46-6015787

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 X A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 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); 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.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2021 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2022; b 33 1/3% support test - 2021; 17a 10% -facts-and-circumstances test - 2022; b 10% -facts-and-circumstances test - 2021; 18 Private foundation.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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.

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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2022. 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 - 2021. 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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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>		

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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			

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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

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

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

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

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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Schedule A (Form 990) 2022

46-6015787 Page 7

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 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION Employer identification number 46-6015787

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting requirements.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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 on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | 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? <input type="checkbox"/> | 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		36,163.		36,163.
b Buildings		5,776,366.	3,764,908.	2,011,458.
c Leasehold improvements				
d Equipment		2,320,189.	1,122,441.	1,197,748.
e Other		111,566.	83,019.	28,547.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,273,916.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule D (Form 990) 2022

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) INTEREST IN NET ASSETS OF		
(B) AVERA HEALTH FOUNDATION	90,317.	END-OF-YEAR MARKET VALUE
(C) ASSETS LIMITED AS TO USE	450,306.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	540,623.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

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) CONDITIONAL ASSET RETIREMENT	
(3) OBLIGATION	59,040.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	59,040.

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 ...

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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	6,625,990.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	15,825.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	7,456.	
e	Add lines 2a through 2d	2e		23,281.
3	Subtract line 2e from line 1	3		6,602,709.
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		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		6,602,709.

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	7,002,853.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		7,002,853.
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		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		7,002,853.

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

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN AVERA FOUNDATION 7,456.

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

Name of the organization	LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION	Employer identification number	46-6015787
---------------------------------	---	---------------------------------------	-------------------

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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)			28,000.		28,000.	.40%
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			28,000.		28,000.	.40%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	22	3,032	22,379.	2,775.	19,604.	.28%
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)			1661474.	1181125.	480,349.	6.86%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)	2	150	150.		150.	.00%
j Total. Other Benefits	24	3,182	1684003.	1183900.	500,103.	7.14%
k Total. Add lines 7d and 7j	24	3,182	1712003.	1183900.	528,103.	7.54%

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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: LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPO

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		
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 two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (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(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>21</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>SEE PART V, LINE 7D</u>		
b <input type="checkbox"/> Other website (list url): _____		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input checked="" type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>21</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>SEE PART V, LINE 7D</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? \$		

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPO

	Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>150</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %		
b <input 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 his or her application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input checked="" 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>SEE 16J NARRATIVE</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE 16J NARRATIVE</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE 16J NARRATIVE</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 checked="" type="checkbox"/> Other (describe in Section C)		

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group: LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPO

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

Policy Relating to Emergency Medical Care

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

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Schedule H (Form 990) 2022

46-6015787 Page 7

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: LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPO

	Yes	No
22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		
a <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		
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		
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		
d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? If "Yes," explain in Section C.	23	X
24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Section C.	24	X

Schedule H (Form 990) 2022

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990) 2022

46-6015787 Page 8

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.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION:

PART V, SECTION B, LINE 5: A VARIETY OF INDIVIDUALS FROM VARIOUS GROUPS AND ORGANIZATIONS WERE INVOLVED IN THE CHNA PROCESS FROM NOVEMBER 2021 THROUGH MARCH 2022. METHODS TO GATHER DATA INCLUDED: ANONYMOUS SURVEY SENT OUT ELECTRONICALLY AND PAPER SURVEYS; FORMAL INTERVIEWS GATHERED VIA TELEPHONE DUE TO THE COVID19 PANDEMIC AND PUBLIC HEALTH EMERGENCY; STATISTICAL DATA FROM RELIABLE DATA REPOSITORIES OR AGENCIES; INFORMAL DISCUSSIONS; REVIEW OF CLINICAL/MEDICAL SERVICES AND GRANT PROJECTS AT LJM. ORGANIZATIONS TAKING PART IN THE INTERVIEWS INCLUDED: BON HOMME COUNTY HEALTH NURSE, LJM AND SCOTLAND CLINIC, SCOTLAND PHARMACY, FIRST CHIROPRACTIC CLINIC, BON HOMME COUNTY DEPARTMENT OF SOCIAL SERVICES, SCOTLAND SCHOOL DISTRICT, PARENT TEACHER ASSOCIATION, SCOTLAND PUBLIC LIBRARY, SCOTLAND YOUTH CENTER, SCOTLAND RODEO CLUB, SCOTLAND ATHLETIC ASSOCIATION, SCOTLAND TRAP SHOOTING CLUB, SCOTLAND DAWSON CREEK GOLF COURSE, SCOTLAND WELLNESS CENTER, SCOTLAND PUBLIC POOL AND PARKS, LOCAL DAYCARE FACILITIES, CITY OF SCOTLAND, SCOTLAND FIRE DEPARTMENT, SCOTLAND EMS, SCOTLAND ECONOMIC DEVELOPMENT, SCOTLAND CHAMBER OF COMMERCE, SCOTLAND HOUSING DEVELOPMENT CORPORATION, LOW INCOME APARTMENT MANAGEMENT IN SCOTLAND, SCOTLAND FOOD PANTRY, THE GOOD STUFF, MEALS ON WHEELS, SCOTLAND ROTARY CLUB, POET RESEARCH CENTER, VFW, VFW AUXILIARY, AMERICAN LEGION. RESPONDENTS INCLUDED REPRESENTATION FROM LOW-INCOME, UNDERSERVED POPULATIONS.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION:

PART V, SECTION B, LINE 7D:

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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.

CHNA:

HTTPS://WWW.AVERA.ORG/APP/FILES/PUBLIC/56B3DB72-76ED-46AA-B49E-CBE0BE6ED6B6/2022-CHNA-LANDMANN-JUNGMAN.PDF

IMPLEMENTATION STRATEGY:

HTTPS://WWW.AVERA.ORG/APP/FILES/PUBLIC/B671C745-8D1C-4662-A2FF-B2C6FE300D9F/2022-CHNA-LANDMANN-IMPLEMENTATION-PLAN.PDF

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION:

PART V, SECTION B, LINE 11: LANDMANN JUNGMAN MEMORIAL HOSPITAL CONDUCTED A CHNA FROM NOVEMBER 2021-MARCH 2022. THE PRIORITIES FROM THE NEEDS ASSESSMENT WERE BEHAVIORAL HEALTH CONCERNS, HEALTH EDUCATION, ACCESS TO HEALTH CARE FROM PEDIATRIC TO GERIATRIC, CHRONIC DISEASE TREATMENT AND PREVENTION AND SOCIAL DETERMINANTS OF HEALTH. TO ADDRESS THESE NEEDS, AN IMPLEMENTATION PLAN WAS APPROVED WITH MANY GOALS IN EACH AREA AND CORRESPONDING ACTION PLANS.

HEALTH EDUCATION - HEALTH EDUCATION FOR MANY TOPICS WAS ASSESSED AND IDENTIFIED AS A NEED. SOME OF THE EXAMPLES OF NEEDED HEALTH EDUCATION INCLUDE MORE HEALTH EDUCATION IN THE SCHOOL NOT ONLY WITH STUDENTS BUT ALSO WITH STAFF, IMMUNIZATION EDUCATION, YOUTH HEALTH EDUCATION, HEALTHY LIVING EDUCATION SPECIFICALLY INCLUDING HEALTHY EATING AND PREVENTION OF OBESITY, BENEFITS OF TELEHEALTH EDUCATION, AS WELL AS ALCOHOL AND SUBSTANCE ABUSE EDUCATION.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990) 2022

46-6015787 Page 8

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.

BEHAVIORAL HEALTH CONCERNS - BEHAVIORAL HEALTH NEEDS IDENTIFIED DURING THE PROCESS INCLUDED MULTIPLE DIFFERENT TOPICS AND AREAS OF NEED. THESE NEEDS INCLUDED SUBSTANCE USE, LOCAL FACE-TO-FACE MENTAL HEALTH COUNSELING ACCESS, LACK OF ACCESS FOR BEHAVIORAL HEALTH CARE, SUBSTANCE USE EDUCATION, AND OTHER HEALTH BEHAVIOR EDUCATION FOR THE TEEN POPULATION IN GENERAL.

SOCIAL DETERMINANTS OF HEALTH - MANY DIFFERENT SOCIAL DETERMINANTS OF HEALTH WERE IDENTIFIED AS NEEDS, RANGING FROM DILAPIDATED HOMES, RUNDOWN SIDEWALKS, POVERTY, AFFORDABLE HEALTHCARE NEEDS, AND TRANSPORTATION ISSUES, HOUSING NEEDS INCLUDING LOW INCOME HOUSING AND ASSISTED LIVING CENTERS, TO LACK OF CHILDCARE OPTIONS.

CHRONIC DISEASE TREATMENT AND PREVENTION - NEEDS IDENTIFIED INCLUDE PROVIDING CARE FOR CHRONIC DISEASES AS WELL AS PREVENTING DISEASES IN OUR COMMUNITY. DIABETES, CANCERS, AND CARDIAC DISEASES ALL RANKED HIGH AS NEEDS IDENTIFIED IN OUR SERVICE AREA.

ACCESS TO HEALTH CARE FROM PEDIATRIC TO GERIATRIC - HAVING HEALTHCARE AND MAINTAINING HEALTHCARE IN THE SERVICE AREA WAS A RECURRENT THEME AS A HEALTH NEED IDENTIFIED, INCLUDING THE NEED TO KEEP CARE LOCAL WITH HAVING SPECIALTY CARE ONSITE VERSUS SENDING PATIENTS TO SPECIALISTS OR UTILIZING TELEMED OPTIONS. THIS RANGED FROM CLINIC CARE, SPECIALTY ACCESS, EMERGENCY ROOM CARE, THERAPY SERVICES, EMS SHORTAGE, DENTAL SERVICES, OPTOMETRY SERVICES, PEDIATRIC AND GERIATRIC CARE, URGENT CARE CLINIC HOURS OR EXTENDED HOURS DURING INCREASED ILLNESS SEASONS, AND EXPANDED PHARMACY

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990) 2022

46-6015787 Page 8

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.

SERVICES.

WE ARE ADDRESSING CHRONIC DISEASE WITHIN THE OTHER THREE IDENTIFIED NEEDS OF HEALTH EDUCATION, BEHAVIORAL HEALTH, AND ACCESS TO HEALTH CARE.

ALTHOUGH MANY SOCIAL DETERMINANTS OF HEALTH FACTORS AND BUILT ENVIRONMENT NEEDS WERE CONSIDERED A NEED IN THE COMMUNITY, THE COMMITTEE FELT AT THIS TIME THAT THE HOSPITAL CANNOT ADDRESS THE BUILT ENVIRONMENT, CONCERNS OVER LACK OF HEALTHY FOOD ACCESS, DILAPIDATED HOMES AND CITY SIDEWALKS, POVERTY, LACK OF CHILD CARE OPTIONS, AND TRANSPORTATION ISSUES IN THE COMMUNITY ALONE. TO HELP ADDRESS THESE NEEDS, THE HOSPITAL WILL COMMIT TO HAVING A REPRESENTATIVE AT THE TABLE WITH LOCAL PROGRAMS AND PROJECTS THAT WORK TOGETHER TO ADDRESS BUILT ENVIRONMENT ISSUES RELATED TO EXERCISE AND HEALTHY EATING, AS WELL AS RELATED SOCIAL DETERMINANTS OF HEALTH.

HEALTH EDUCATION - OVERARCHING GOAL: PROVIDE HEALTH AND BEHAVIORAL HEALTH EDUCATION IN A VARIETY OF DIFFERENT LEARNING PLATFORMS TO LANDMANN JUNGMAN'S SERVICE AREA.

UTILIZED OUR SOCIAL MEDIA PLATFORM AND LOCAL NEWSPAPER ON A VARIETY OF HEALTH ISSUES INCLUDING: SUMMER SAFETY, UP TO DATE FOR BACK TO SCHOOL, HEALTHY PREGNANCY, BREAST CANCER AWARENESS, HEALTH INSURANCE OPEN ENROLLMENT, HEAD START ON A HEALTHIER YOU, GIVING BLOOD, HEART HEALTH, STROKE RESPONSE, SUN SAFETY, BATTLING STRESS, HUMAN TRAFFICKING, SUICIDE AWARENESS, AND CHILD HEALTH DAY.

HEALTHCARE EDUCATION TO COMMUNITY DURING SUMMER EVENTS.

EDUCATION AT ROTARY MEETINGS ADDRESSING HEALTH TOPICS.

EDUCATION AND TRAINING TO LOCAL EMS.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990) 2022

46-6015787 Page 8

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.

HELD FOOT CLINIC DAYS TO EDUCATE PEOPLE, ESPECIALLY PEOPLE LIVING WITH
DIABETES, ON THE IMPORTANCE OF PROPER FOOT CARE.

EDUCATED ON THE IMPORTANCE OF IMMUNIZATIONS WHILE HOLDING FLU AND COVID
SHOT CLINICS AT FACILITY, SCHOOL, AND OTHER BUSINESSES.

TAUGHT HANDS ONLY CPR AND STOP THE BLEED TO SCOTLAND MIDDLE SCHOOL GRADES
5-9.

HEALTH CARE PREVENTION GAMES FOR ANNUAL FALL FESTIVAL.

HEALTHCARE CAREERS AT CAREER FAIR FOR GRADES 8-12.

BEHAVIORAL HEALTH CONCERNS - OVERARCHING GOAL: PROVIDE ACCESS TO
BEHAVIORAL HEALTH CARE AND EDUCATION ON WAYS TO ACCESS BEHAVIORAL HEALTH
SUPPORT IN OUR COMMUNITY.

PROVIDED BEHAVIORAL HEALTH CARE ACCESS THROUGH TELEMEDICINE OPTIONS,
INCLUDING ETRIAGE.

RENTED SPACE TO RISING HOPE COUNSELING SERVICES TO HAVE FACE TO FACE
COUNSELING AVAILABLE WITHIN OUR COMMUNITY.

SOCIAL DETERMINANTS OF HEALTH - OVERARCHING GOAL: PARTNER WITH COMMUNITY
DECISION MAKERS TO ADDRESS SOCIAL DETERMINANTS OF HEALTH.

CONTINUED "WALK WITH EASE" IN PERSON.

CONTINUED "FIT AND STRONG" IN PERSON.

STAFF DELIVERED MEALS ON WHEELS.

CONTINUED THE RURAL HEALTH SCHOLARSHIP THROUGH OUR FOUNDATION TO BE GIVEN
TO A LOCAL STUDENT PURSUING AN EDUCATION IN THE MEDICAL FIELD.

PROVIDED FREE PAPER COPIES FOR THE YOUTH CENTER FOR HEALTH RELATED
EDUCATION MATERIALS/PROJECTS.

DONATED TO COMMUNITY YOUTH NEEDS INCLUDING NATIONAL CHILD SAFETY COUNCIL

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

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.

AND LOCAL 4H CLUB.

ACCESS TO HEALTH CARE FROM PEDIATRIC TO GERIATRIC - OVERARCHING GOALS:

IMPROVE ACCESS TO HEALTH CARE IN THE SERVICE AREA.

CONTINUED PHARMACY DELIVERY SERVICE.

CONTINUED CHRONIC CARE RN SERVICES.

EXTENDED PHARMACY HOURS TO INCLUDE SATURDAY MORNINGS DURING CLINIC HOURS.

REDUCED RATE FEE FOR SPORTS PHYSICALS REQUIRED BY THE SDHSAA.

FREE BLOOD PRESSURE SCREENING AND WEIGHT CHECKS AT SCOTLAND MEDICAL CLINIC.

PROVIDED FREE TAPING AND NEEDLING THERAPY SERVICES IN PHYSICAL THERAPY.

PROVIDED STAFF AT CROSS COUNTRY MEET TO ASSESS INJURED ATHLETES.

PHYSICIAN PERFORMED SKIN CHECKS ON WRESTLERS AT THE SCHOOL.

PROVIDED LOCATION FOR BLOOD DRIVES THROUGHOUT THE YEAR.

SENIOR YOGA IS OFFERED THREE DAYS A WEEK FREE OF CHARGE TO COMMUNITY MEMBERS.

CONDUCTED IMPACT CONCUSSION TESTING TO SCOTLAND HIGH SCHOOL ATHLETES 7-12.

READ FOR THE LIBRARY READERS PROGRAM BOOKS FOCUSING ON SAFETY AND EDUCATION WELLNESS.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION:

PART V, SECTION B, LINE 13H: PRESUMPTIVE ELIGIBILITY MAY BE USED AS A LAST RESORT.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990) 2022

46-6015787 Page 8

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.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION:

PART V, SECTION B, LINE 16J: A NOTICE IS POSTED IN THE HOSPITAL FACILITY'S EMERGENCY ROOMS OR WAITING ROOMS AND IN THE FACILITY'S ADMISSIONS OFFICE ALERTING PATIENTS OF THE AVAILABILITY OF FINANCIAL ASSISTANCE AND INSTRUCTIONS FOR OBTAINING A COPY OF THE FULL POLICY. A NOTICE IS ALSO PROVIDED ON ALL BILLING STATEMENTS SENT TO PATIENTS.

PART V, SECTION B, LINES 16A-B

FINANCIAL ASSISTANCE POLICY:

[HTTPS://WWW.AVERA.ORG/APP/FILES/PUBLIC/02867F2E-3328-4709-BB3C-96AF68D90DAC/](https://www.avera.org/app/files/public/02867f2e-3328-4709-bb3c-96af68d90dac/)

FINANCIAL-ASSISTANCE-POLICY-LANDMANN-JUNGMAN-MEMORIAL-HOSPITAL.PDF

FINANCIAL ASSISTANCE APPLICATION:

[HTTPS://WWW.AVERA.ORG/APP/FILES/PUBLIC/9F539DC5-0762-4F95-9EA9-E525715FA825/PDF-](https://www.avera.org/app/files/public/9f539dc5-0762-4f95-9ea9-e525715fa825/pdf-)

AVERA-CORP-AVERA-FINANCIAL-ASSISTANCE-APPLICATION.PDF

FINANCIAL ASSISTANCE PLAIN LANGUAGE SUMMARY:

[HTTPS://WWW.AVERA.ORG/APP/FILES/PUBLIC/66929/](https://www.avera.org/app/files/public/66929/)

SUMMARY-OF-FINANCIAL-ASSISTANCE-LANDMANN-JUNGMAN-MEMORIAL-HOSPITAL.PDF

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION:

PART V, SECTION B, LINE 24: THE HOSPITAL FINANCIAL ASSISTANCE POLICY DOES NOT COVER ELECTIVE PROCEDURES. THE HOSPITAL MAY HAVE CHARGED FAP ELIGIBLE

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

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.

PATIENTS GROSS CHARGES FOR SERVICES THAT ARE NOT COVERED UNDER THE
FINANCIAL ASSISTANCE POLICY.

Multiple horizontal lines for providing supplemental information.

**LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION**

Schedule H (Form 990) 2022

46-6015787 Page 10

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (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 USING FPG TO DETERMINE ELIGIBILITY FOR FREE OR DISCOUNTED CARE, THE FACILITY ALSO CONSIDERS ASSET LEVEL AND INSURANCE STATUS, AND MAY PROVIDE PRESUMPTIVE CARE IF WARRANTED.

PART I, LINE 6A:

LJMH PREPARES A COMMUNITY BENEFIT REPORT ANNUALLY. THE REPORT IS AVAILABLE TO THE PUBLIC UPON REQUEST.

PART I, LINE 7:

CHARITY CARE EXPENSE WAS CONVERTED TO COST ON LINE 7A BASED ON AN OVERALL COST-TO-CHARGE RATIO ADDRESSING ALL PATIENT SEGMENTS. LINE 7G WAS OBTAINED UTILIZING THE COST REPORT. LINES 7E AND 7I WERE OBTAINED USING GENERAL LEDGER DETAIL.

PART I, LINE 7G:

LINE 7G INCLUDES PROVIDER BASED CLINIC REVENUE OF \$875,032, AND EXPENSE OF \$1,168,296, FOR A NET COMMUNITY BENEFIT OF \$293,264.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990)

46-6015787 Page 10

Part VI Supplemental Information (Continuation)

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 ORGANIZATIONS' IMPLICIT PRICE CONCESSION ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S CHARITY CARE POLICY IS CALCULATED BASED ON THE PERCENTAGE OF INDIVIDUALS LIVING BELOW THE POVERTY LEVEL IN 2022. THE BON HOMME COUNTY POVERTY RATE IS 14% ACCORDING TO THE UNITED STATES CENSUS BUREAU. THAT WAS APPLIED TO THE \$240,760 AS IT CAN REASONABLY BE CONSIDERED A COMMUNITY BENEFIT AS IT WOULD HAVE BEEN WRITTEN OFF TO CHARITY CARE.

PART III, LINE 4:

THE FOOTNOTE THAT DESCRIBES IMPLICIT PRICE CONCESSION IS ON PAGES 9-10 OF THE ATTACHED FINANCIAL STATEMENTS.

PART III, LINE 8:

MEDICARE ALLOWABLE COST OF CARE WAS CALCULATED FROM THE MEDICARE COST REPORT FOR FISCAL YEAR ENDING 6/30/23. MEDICAL SERVICES ARE PROVIDED TO PATIENTS WITH MEDICARE COVERAGE REGARDLESS OF WHETHER OR NOT A SURPLUS OR DEFICIT IS REALIZED. PROVIDING MEDICARE SERVICES PROMOTES ACCESS TO HEALTHCARE SERVICES WHICH ARE VITALLY NEEDED BY OUR COMMUNITY. THE MEDICARE COST REPORT IS COMPLETED BASED ON THE RULES AND REGULATIONS SET FORTH BY THE CENTERS FOR MEDICARE AND MEDICAID SERVICES.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990)

46-6015787 Page 10

Part VI Supplemental Information (Continuation)

PART III, LINE 9B:

IF THE PATIENT QUALIFIES FOR THE ORGANIZATION'S FINANCIAL ASSISTANCE POLICY FOR LOW-INCOME, UNINSURED PATIENTS AND IS COOPERATING WITH THE ORGANIZATION WITH REGARD TO EFFORTS TO SETTLE AN OUTSTANDING BILL WITHIN CURRENT SELF-PAY COLLECTION POLICY GUIDELINES AND TIMEFRAMES, THE ORGANIZATION OR ITS AGENT SHALL NOT SEND, NOR INTIMATE THAT IT WILL SEND, THE UNPAID BILL TO ANY OUTSIDE COLLECTION AGENCY. LANDMANN-JUNGMAN MEMORIAL HOSPITAL (LJMH) ALLOWS INDIVIDUALS 120 DAYS FROM THE FIRST POST DISCHARGE STATEMENT TO APPLY FOR FINANCIAL ASSISTANCE BEFORE SENDING A LETTER OUTLINING OUR PAYMENT OPTIONS. IF THERE IS STILL NO RESPONSE AFTER 150 DAYS THE PATIENT RECEIVES ANOTHER LETTER. IF THERE IS NO REPLY AFTER 180 DAYS THE PATIENT RECEIVES A FINAL NOTICE THAT THE BILL WILL BE TURNED OVER TO COLLECTIONS IF THERE IS NO CONTACT TO LJMH WITHIN 10 DAYS OF THE FINAL NOTICE. IF THE PATIENT QUALIFIES FOR 100% CHARITY CARE, NO FURTHER BILLS WILL BE SENT. A LETTER WILL BE SENT INSTEAD INDICATING THAT THE PATIENT'S BILL HAS BEEN COMPLETELY FORGIVEN.

PART VI, LINE 2:

LANDMANN JUNGMAN MEMORIAL HOSPITAL CONDUCTED A COMMUNITY HEALTH NEEDS ASSESSMENT DURING THE FISCAL YEAR ENDING JUNE 30, 2022.

LJMH REGULARLY CONDUCTS PATIENT SATISFACTION SURVEYS WHICH CAN LEAD TO INFORMATION REGARDING NEEDED SERVICES. ADDITIONALLY, INTERACTIVE QUESTIONS ARE ASKED ABOUT SERVICES DURING HEALTH SCREENINGS. RESULTS OF THE QUESTIONNAIRE ARE REPORTED BACK TO THE OFFICERS AND BOARD.

PART VI, LINE 3:

THE FINANCIAL ASSISTANCE APPLICATION AND INSTRUCTIONS ARE AVAILABLE UPON

Schedule H (Form 990)

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990)

46-6015787 Page 10

Part VI Supplemental Information (Continuation)

REQUEST AT THE REGISTRATION DESK. THE PATIENT IS INSTRUCTED AND ENCOURAGED TO COMPLETE THE APPLICATION THAT UTILIZES A COMBINATION OF INCOME, ASSETS, AND EXPENSES TO DETERMINE WHAT PERCENTAGE IF ANY OF CHARITY CARE THEY WOULD QUALIFY FOR.

PART VI, LINE 4:

LANDMANN JUNGMAN MEMORIAL HOSPITAL IS LOCATED IN SCOTLAND, S.D IN BON HOMME COUNTY, S.D., IN THE SOUTH-CENTRAL PART OF THE STATE. AGRICULTURE IS THE PRIMARY ECONOMIC DRIVER IN THE COUNTY. LANDMANN JUNGMAN'S PRIMARY SERVICE AREA IS BON HOMME COUNTY. IN CALENDAR YEAR 2022, 74 PERCENT OF INPATIENT DISCHARGES AND 73 PERCENT OF ER PATIENTS WERE FROM BON HOMME COUNTY. ACCORDING TO THE U.S. CENSUS BUREAU'S JULY 2022 ESTIMATED DATA, THE POPULATION OF BON HOMME COUNTY WAS ABOUT 7,062 PEOPLE AND IS PREDOMINATELY WHITE/CAUCASIAN (88.7 PERCENT). ABOUT 21 PERCENT OF THE POPULATION IS OVER THE AGE OF 65. THE MEDIAN HOUSEHOLD INCOME OF BON HOMME COUNTY IS \$57,544, COMPARED WITH THE STATE OF SOUTH DAKOTA'S \$69,457 MEDIAN HOUSEHOLD INCOME. THE PERCENTAGE OF PERSONS BELOW THE FEDERAL POVERTY LEVEL WAS 14 PERCENT, WHILE THE STATE OF SD HAS A RATE OF 12.5 PERCENT. US CENSUS DATA SHOWS HIGH SCHOOL GRADUATION IN THE COUNTY AT 88.9 PERCENT, WHILE THE STATE RATE IS 92.7 PERCENT, AND REPORTS ADULTS OVER 25 YEARS OF AGE WITH A BACHELOR'S DEGREE OR HIGHER AT 20.1 PERCENT COMPARED TO THE STATE RATE OF 30.4 PERCENT. SOUTH DAKOTA DEPARTMENT OF LABOR AND REGULATION ASSESSES THE UNEMPLOYMENT RATE OF BON HOMME COUNTY AT 1.8 PERCENT IN OCTOBER OF 2022, COMPARED WITH THE STATE OF SOUTH DAKOTA'S 2.0 PERCENT UNEMPLOYMENT. THE SECONDARY SERVICE AREA INCLUDES PORTIONS OF HUTCHINSON AND YANKTON COUNTIES. HUTCHINSON AND YANKTON COUNTIES ARE DEMOGRAPHICALLY SIMILAR TO BON HOMME COUNTY WITH RURAL, AGRICULTURAL LIFESTYLES. IN CALENDAR YEAR 2022, THESE TWO COUNTIES MADE UP 21 PERCENT

Schedule H (Form 990)

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

Schedule H (Form 990)

46-6015787 Page 10

Part VI Supplemental Information (Continuation)

OF INPATIENT DISCHARGES AND 22 PERCENT OF ER PATIENTS. LANDMANN JUNGMAN
HAD ABOUT 5,241 CLINIC VISITS IN FY2023.

PART VI, LINE 5:

LJMH IS FOCUSED ON SERVING THE NEEDS OF THE COMMUNITY. THE GOVERNING BODY
OF THE HOSPITAL IS MADE UP ENTIRELY OF VOLUNTEERS FOR THE COMMUNITY. THE
HOSPITAL EXTENDS MEDICAL STAFF PRIVILEGES TO QUALIFIED PHYSICIANS IN ITS
COMMUNITY. EXCESS FUNDS ARE USED FOR THE IMPROVEMENT OF PATIENT CARE AND
FACILITIES. THE HOSPITAL IS CONTRACTED WITH SEVERAL HIGHER LEARNING
HEALTH CARE RELATED INSTITUTIONS TO BE A CLINICAL SITE FOR VARIOUS HEALTH
CARE FIELDS. THE FACILITY IS OPEN TO ANYONE WHO WANTS TO LEARN ABOUT
CAREERS IN THE HEALTH CARE INDUSTRY THROUGH THE CLINICAL PROGRAM AND
THROUGH A HIGH SCHOOL SHADOWING PROGRAM.

THE HOSPITAL OPERATES AN EMERGENCY ROOM THAT IS AVAILABLE TO ALL
REGARDLESS OF THEIR ABILITY TO PAY. THE HOSPITAL ADMINISTRATION IS VERY
RECEPTIVE TO INPUT FROM THE COMMUNITY.

AVERA HEALTH AND LJMH DEDICATE RESOURCES TO ENDEAVORS THAT MAKE A POSITIVE
DIFFERENCE TO IMPROVE THE HEALTH OF THE COMMUNITIES THEY SERVE. THESE
ACTIVITIES INCLUDE LEADERSHIP DEVELOPMENT AND TRAINING FOR COMMUNITY
MEMBERS, ECONOMIC DEVELOPMENT, PHYSICAL IMPROVEMENTS IN THE COMMUNITY,
CONTRIBUTIONS TO NONPROFIT COMMUNITY ORGANIZATIONS, NONPROFIT EVENT
SPONSORSHIPS, DONATED MEDICAL SUPPLIES, COMMUNITY HEALTH EDUCATION AND
SUPPORT GROUPS, HEALTH SCREENINGS, FLU SHOT CLINICS, COMMUNITY HEALTH
EDUCATION AND VARIOUS OTHER ACTIVITIES. WE ALSO HAVE A FITNESS CENTER SO
PATIENTS AND THE COMMUNITY CAN MAINTAIN A HEALTHY LIFESTYLE.

LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION

Part VI Supplemental Information (Continuation)

PART VI, LINE 6:

LJMH IS A MANAGED FACILITY OF AVERA HEALTH. AVERA HEALTH AND THE HOSPITAL WORK COOPERATIVELY TO ENHANCE HEALTH CARE THROUGHOUT THE COMMUNITY SERVICED BY LJMH.

LJMH ALSO HAS ACCESS TO "BACK OFFICE" SUPPORT SERVICES, SUCH AS LEGAL CONSULTATION, QUALITY BENCHMARKING, CODING, COMPUTER SERVICES, CONTRACT NEGOTIATIONS, ADMINISTRATIVE CONSULTATION, GROUP PURCHASING, HUMAN RESOURCE ASSISTANCE, AND MANY OTHER SERVICES. AVERA HEALTH IS ABLE TO PROVIDE THESE SERVICES TO LJMH AT A COST BELOW THAT WHICH THE HOSPITAL COULD OTHERWISE ACHIEVE. IN TURN, LOCAL CAREGIVERS ARE ABLE TO DEVOTE MORE RESOURCES TO PATIENT AND RESIDENT CARE.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization **LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION** Employer identification number **46-6015787**

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

46-6015787

Schedule J (Form 990) 2022

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) MELISSA GALE CEO	(i)	153,285.	0.	322.	3,176.	20,793.	177,576.	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)							
	(i)							
	(ii)							
	(i)							
	(ii)							

LANDMANN-JUNGMAN MEMORIAL HOSPITAL
CORPORATION

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.

FORM 990 PART VII, LINE 5

MELISSA GALE, CEO, WAS COMPENSATED THROUGH AN ARRANGEMENT WITH AVERA

MCKENNAN, 1325 S CLIFF AVE, SIOUX FALLS, SD 57108.

**SCHEDULE O
(Form 990)**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 the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization	LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION	Employer identification number	46-6015787
--------------------------	--	--------------------------------	------------

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

THE EXECUTIVE COMMITTEE IS COMPRISED OF THE PRESIDENT, VICE-PRESIDENT, SECRETARY, AND ONE ADDITIONAL BOARD MEMBER OF THE BOARD OF TRUSTEES ELECTED BY THE BOARD. THE EXECUTIVE COMMITTEE SHALL HAVE POWER TO TRANSACT ALL REGULAR BUSINESS OF THE FACILITY DURING THE INTERIM BETWEEN THE MEETINGS OF THE BOARD OF DIRECTORS, PROVIDED ANY ACTION TAKEN SHALL NOT CONFLICT WITH THE POLICIES AND EXPRESSED WISHES OF THE BOARD OF DIRECTORS AND THAT IT SHALL REFER ALL MATTERS OF MAJOR IMPORTANCE TO THE BOARD OF DIRECTORS.

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

THE CEO WILL REVIEW THE 990 IN DETAIL. A COPY OF THE 990 IS GIVEN TO THE BOARD MEMBERS BEFORE IT IS FILED WITH THE IRS.

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

THE CONFLICT OF INTEREST POLICY APPLIES TO ALL BOARD MEMBERS AND MANAGEMENT. BOARD MEMBERS ARE RESPONSIBLE FOR DETERMINING WHETHER A POTENTIAL CONFLICT EXISTS WITH THE ADMINISTRATOR AND BOARD MEMBERS. THE ADMINISTRATOR IS RESPONSIBLE FOR DETERMINING IF THERE ARE POTENTIAL CONFLICTS OF INTEREST AMONGST MANAGEMENT. THE BOARD IS ULTIMATELY RESPONSIBLE FOR DETERMINING WHETHER AN ACTUAL CONFLICT EXISTS. ANY BOARD MEMBER WITH A CONFLICT IS REQUIRED TO ABSTAIN FROM VOTING ON THE MATTER OF CONFLICT.

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

AVERA MCKENNAN AND LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION USE COMPARABILITY DATA TO DETERMINE APPROPRIATE COMPENSATION OF THE

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

Schedule O (Form 990) 2022

Name of the organization	LANDMANN-JUNGMAN MEMORIAL HOSPITAL CORPORATION	Employer identification number	46-6015787
--------------------------	--	--------------------------------	------------

ADMINISTRATOR BASED ON EXPERIENCE AND PERFORMANCE. THE COMPENSATION AMOUNT IS APPROVED ANNUALLY BY THE BOARD OF DIRECTORS. FOR OTHER KEY EMPLOYEES AVERA MCKENNAN DOES A SALARY SURVEY THAT IS THEN APPROVED BY THE BOARD OF DIRECTORS.

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

THE ORGANIZATION MAKES ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC DURING ITS ANNUAL BOARD MEETING AND UPON REQUEST. THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.

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

PHYSICIAN PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	445,867.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	445,867.

OTHER FEES:

PROGRAM SERVICE EXPENSES	208,730.
MANAGEMENT AND GENERAL EXPENSES	129,508.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	338,238.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	784,105.

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

CHANGE IN AVERA FOUNDATION	7,456.
----------------------------	--------

Electronic Filing PDF Attachment



Financial Statements
June 30, 2023 and 2022

Landmann-Jungman Memorial Hospital, Inc.

Landmann-Jungman Memorial Hospital, Inc.

Table of Contents
June 30, 2023 and 2022

Independent Auditor's Report	1
Financial Statements	
Balance Sheets	4
Statements of Operations and Changes in Net Assets	5
Statements of Cash Flows	6
Notes to Financial Statements	7



Independent Auditor's Report

To the Board of Directors
Landmann-Jungman Memorial Hospital, Inc.
Scotland, South Dakota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Landmann-Jungman Memorial Hospital, Inc., which comprise the balance sheets as of June 30, 2023 and 2022, and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Landmann-Jungman Memorial Hospital, Inc. as of June 30, 2023 and 2022, 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) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Landmann-Jungman Memorial Hospital, Inc. and to meet our other 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 Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 and *Government Auditing Standards* 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 financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 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 Landmann-Jungman Memorial Hospital, Inc.'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Landmann-Jungman Memorial Hospital, Inc.'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.

Report Issued in Accordance with *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2023, on our consideration of Landmann-Jungman Memorial Hospital, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Landmann-Jungman Memorial Hospital, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Landmann-Jungman Memorial Hospital, Inc.'s internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink that reads "Eric Sully LLP". The signature is written in a cursive style.

Sioux Falls, South Dakota
November 27, 2023

Landmann-Jungman Memorial Hospital, Inc.

Balance Sheets

June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 313,912	\$ 476,770
Receivables		
Patient	648,048	665,531
Other	1,680	3,588
Estimated third-party payor settlements	258,000	344,000
Supplies	275,000	197,532
Prepaid expenses	32,117	28,814
Total current assets	<u>1,528,757</u>	<u>1,716,235</u>
Assets Limited as to Use		
By board for capital expenditures and debt redemption	450,306	472,722
Interest in net assets of Avera Health Foundation	90,317	82,861
Total assets limited as to use	<u>540,623</u>	<u>555,583</u>
Property and Equipment, Net	<u>3,273,916</u>	<u>3,502,226</u>
Total assets	<u>\$ 5,343,296</u>	<u>\$ 5,774,044</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	\$ 50,587	\$ 149,344
Accounts payable		
Trade	619,797	435,571
Accrued expenses		
Salaries and wages	33,489	106,460
Vacation	117,653	120,725
Payroll taxes and other	28,649	31,586
Total current liabilities	<u>850,175</u>	<u>843,686</u>
Other Liabilities		
Conditional asset retirement obligation	59,040	59,040
Long-Term Debt, Net of Current Maturities	<u>1,060,671</u>	<u>1,121,045</u>
Total Liabilities	1,969,886	2,023,771
Net Assets Without Donor Restrictions	<u>3,373,410</u>	<u>3,750,273</u>
Total liabilities and net assets	<u>\$ 5,343,296</u>	<u>\$ 5,774,044</u>

See Notes to Financial Statements

4

Landmann-Jungman Memorial Hospital, Inc.
Statements of Operations and Changes in Net Assets
Years Ended June 30, 2023 and 2022

	2023	2022
Revenues, Gains and Other Support Without Donor Restrictions		
Patient service revenue	\$ 5,246,450	\$ 5,312,600
Other revenue	1,140,768	1,091,336
COVID-19 stimulus programs		
Provider Relief Fund revenue	-	370,762
Other stimulus grant revenue	202,788	66,669
	6,590,006	6,841,367
Expenses		
Salaries and benefits	3,914,502	3,764,860
Supplies and other	2,647,728	2,584,008
Depreciation and amortization	381,045	353,489
Interest	59,578	64,640
	7,002,853	6,766,997
Operating (Loss) Income	(412,847)	74,370
Other Income (Loss)		
Net investment return	28,528	(20,892)
Change in interest in net assets of Avera Health Foundation	7,456	(5,720)
	35,984	(26,612)
Revenues (Less Than) in Excess of Expenses and Change in Net Assets Without Donor Restrictions	(376,863)	47,758
Net Assets, Beginning of Year	3,750,273	3,702,515
Net Assets, End of Year	\$ 3,373,410	\$ 3,750,273

Landmann-Jungman Memorial Hospital, Inc.

Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	2023	2022
Operating Activities		
Change in net assets	\$ (376,863)	\$ 47,758
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	381,045	353,489
Realized and unrealized (gain) loss on investments	(17,776)	29,612
Loss on disposal of property and equipment	-	10,941
Undistributed portion of change in interest in net assets of Avera Health Foundation	(7,456)	5,721
Increase in asset retirement obligation	-	4,816
Changes in assets and liabilities		
Receivables	105,391	75,460
Supplies	(77,468)	41,837
Prepaid expenses	(3,303)	(10,417)
Accounts payable	184,226	97,820
Accrued expenses	(78,980)	45,082
Refundable advance	-	(250,000)
Net Cash from Operating Activities	<u>108,816</u>	<u>452,119</u>
Investing Activities		
Purchase of property and equipment	(152,735)	(1,103,007)
Purchase of investments and assets limited as to use	(672)	-
Net Cash used for Investing Activities	<u>(153,407)</u>	<u>(1,103,007)</u>
Financing Activities		
Proceeds from issuance of long term debt	-	180,000
Principal payments on long-term debt	(159,131)	(168,587)
Net Cash (used for) from Financing Activities	<u>(159,131)</u>	<u>11,413</u>
Net Change in Cash, Cash Equivalents, and Restricted Cash	(203,722)	(639,475)
Cash, Cash Equivalents, and Restricted Cash, Beginning of Year	564,202	1,203,677
Cash, Cash Equivalents, and Restricted Cash, End of Year	<u>\$ 360,480</u>	<u>\$ 564,202</u>
Cash and Cash Equivalents	\$ 313,912	\$ 476,770
Restricted Cash - USDA Reserve	46,568	87,432
Total cash, cash equivalents, and restricted cash	<u>\$ 360,480</u>	<u>\$ 564,202</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the period for interest	\$ 59,578	\$ 64,640

See Notes to Financial Statements

6

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Note 1 - Organization and Significant Accounting Policies**Organization**

Landmann-Jungman Memorial Hospital, Inc. (the "Hospital") operates a 20-bed acute care hospital, a 16-unit senior housing apartment complex, a medical clinic and a retail pharmacy, all located in Scotland, South Dakota.

Income Taxes

The Hospital is organized as a South Dakota nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Hospital is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Hospital is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose.

The Hospital believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Hospital 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.

Use of Estimates

The preparation of 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 financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

Patient Receivables

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

Patient accounts receivable are stated net of any explicit and implicit price concessions and then further reduced by an allowance for doubtful accounts. In evaluating the collectability of accounts receivable, the Hospital analyzes accounts for adverse changes in a patient's or third-party payor's ability to pay that may have occurred subsequent to recognition. Management regularly reviews specific data about receivable balances and its past history with similar cases to estimate the appropriate allowance for doubtful accounts and provision for bad debts.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

The Hospital's July 1, 2021 patient, other receivables, and estimated third party payor settlements balances were contract assets of \$788,526, \$10,053, and \$290,000, respectively.

Supplies

Supplies are valued at lower of cost (first-in, first-out) or net realizable value.

Assets Limited as to Use

Assets limited as to use includes assets set aside by the 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; and assets held by the Avera Health Foundation.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the balance sheet. Certificates of deposit are recorded at historical cost, plus accrued interest. Net investment returns (including realized and unrealized gains and losses on investments, interest, and dividends) are included in the performance indicator unless the income or loss is restricted by donor or law.

The Hospital, through its affiliation with Avera Health, participates in the Avera Pooled Investment Fund, a fund administered by Avera Health. The Pooled Investment Fund has a portion of its holdings in alternative investments, which are not readily marketable. These alternative investments include partnerships and other interests that invest in hedge funds, real asset funds, and private equity/venture capital funds, among others. Many of these alternative investments have fair values that are determined using the net asset value (NAV) provided by the investment manager. NAV is a practical expedient to determine the fair value of investments that do not have readily determinable fair values and prepare their financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company. Investment income, including interest, dividends, realized gains and losses, and unrealized gains and losses are allocated to participants of the Avera Pooled Investment Fund based upon their pro rata share of the investments.

Interest in Net Assets of Foundation

The Avera Health Foundation, an affiliate of the Hospital, solicits contributions and hold funds on behalf of the Hospital. The Hospital's interest in these funds is recorded in assets limited as to use in the accompanying financial statements. Changes in the funds held by the Avera Health Foundation, without donor restrictions, are recorded as non-operating income in the statements of operations and changes in net assets.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Property and Equipment

Property and equipment acquisitions in excess of \$5,000 are 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	10 - 15 years
Building	5 - 40 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 the performance indicator, 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 acquired long-lived assets are placed in service.

The Hospital 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, 2023 and 2022.

Net Assets with Donor Restrictions

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. At June 30, 2023 and 2022, the Hospital did not have any net assets with donor restrictions.

Conditional Asset Retirement Obligation

The conditional asset retirement obligation represents obligations to dispose of assets that are legally required to be removed at a future date.

Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Hospital expects to be entitled in exchange for providing patient 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 Hospital bills the patients and third-party payors several days after the services are performed and/or the patient is discharged from the facilities. Revenue is recognized as performance obligations are satisfied.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Performance obligations are determined based on the nature of the services provided by the Hospital. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Hospital believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations related to patient services are satisfied over time as the patients receive inpatient acute, outpatient or clinic services. The Hospital measures the performance obligation associated with inpatient acute services from admission into the hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. The Hospital measures the performance obligation for outpatient and medical clinic services over the patient encounter, which is generally short in duration. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided, and the Hospital does not believe it is required to provide additional goods or services to the patient or resident.

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

Settlements with third-party payors for retroactive adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Hospital'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 Hospital's mission, care is provided to patients regardless of their ability to pay. Therefore, the Hospital has determined it has provided implicit price concessions to uninsured patients and patients 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 Hospital expects to collect based on its collection history with those patients.

Charity Care

The Hospital provides health care services to patients who meet certain criteria under its Charity Care Policy without charge or at amounts less than established rates. Since the Hospital does not pursue collection of these amounts, they are not reported as patient service revenue. The estimated cost of providing these services was \$28,000 and \$12,000 for the years ended June 30, 2023 and 2022, calculated by multiplying the ratio of cost to gross charges for the Hospital by the gross uncompensated charges associated with providing charity care to its patients.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Other Revenues

The Hospital has other revenues which primarily consists of retail pharmacy revenue, independent living revenue and other miscellaneous revenues. Retail pharmacy revenues are recognized when the performance obligation is met at a point in time and independent living and other miscellaneous revenues are recognized as performance obligations are over a period of time. Other revenues are included in operating revenues in the statements of operations.

Performance Indicator

Revenues (less than) in excess of expenses is the performance indicator and excludes transfers of assets to and from related parties for other than goods and services, and contributions of long-lived assets, including assets acquired using contributions which were restricted by donors.

Donor Restricted Gifts

The Hospital 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. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of operations and changes in net assets as net assets released from restrictions.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in Note 11, which presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The 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. Costs not directly attributable to a function, such as depreciation and interest are allocated to a function based on a square footage.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Note 2 - Patient Service Revenue

The Hospital has agreements with third party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare - The Hospital is licensed as a Critical Access Hospital (CAH). The Hospital is reimbursed for most inpatient and outpatient services under a cost-based methodology with final settlement determined after submission of annual cost reports by the Hospital and are subject to audits thereof by the Medicare Administrative Contractor. Certain services are subject to cost limits or fee schedules. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through the year ended June 30, 2020.

Medicaid - Services rendered to Medicaid program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

Blue Cross - Inpatient services rendered to Blue Cross subscribers are paid based on prospectively determined rates per discharge. Outpatient services rendered to Blue Cross subscribers are paid at prospectively determined rates per ambulatory encounter or visit.

Other: The Hospital has also entered into payment agreements with certain commercial insurance carriers and managed care insurance carriers and other organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

The composition of patient service revenue by payor for the years ended June 30, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Patient service revenue		
Medicare	\$ 3,030,123	\$ 2,940,385
Medicaid	180,044	209,935
Blue Cross	1,160,738	1,316,432
Other	<u>875,545</u>	<u>845,848</u>
	<u>\$ 5,246,450</u>	<u>\$ 5,312,600</u>

Laws and regulations governing the Medicare, Medicaid, and other programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. Patient service revenue for the years ended June 30, 2023 and 2022 increased by approximately \$500 and \$39,000 due to removal of allowances previously estimated that are no longer necessary as a result of final settlements and years that are no longer likely subject to audits, reviews, and investigations.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Hospital also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Hospital estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual price concessions, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. The ability to estimate the collectability of uninsured and other self-pay patients is contingent on the patient's ability or willingness to pay for the services provided. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. Bad debt expense for the years ended June 30, 2023 and 2022 was not significant.

The nature, amount, timing and uncertainty of revenue and cash flows are affected by several factors that the Hospital considers in its recognition of revenue. Following are some of the factors considered:

- Payors (for example, Medicare, Medicaid, managed care or other insurance and patient) have different reimbursement/payment methodologies
- Length of the patient's service/episode of care
- Hospital's line of businesses that provided the service (for example, hospital, physician services, etc.)

Note 3 - Provider Relief Funds and Other Stimulus Grants

The Hospital received \$-0- and \$120,762 of Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Funds administered by the Department of Health and Human Services (HHS) during the years ended June 30, 2023 and 2022, respectively, as well as \$2,423,891 in years prior to June 30, 2021. The funds are subject to terms and conditions imposed by HHS. Among the terms and conditions is a provision that payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus. Recipients may not use the payments to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. HHS currently has deadlines to incur eligible expenses and lost revenues, which vary based on the date the funds are received. Unexpended provider relief funds held thereafter would be subject to repayment.

These funds are recorded as a refundable advance when received and are recognized as revenues in the accompanying statements of operations and changes in net assets as all terms and conditions are considered met. The terms and conditions are subject to interpretation and future clarification. In addition, this program may be subject to oversight, monitoring and audit. Failure by a provider that received a payment from the Provider Relief Fund to comply with any term or condition can subject the provider to recoupment of some or all of the payment. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

During the years ended June 30, 2023 and 2022, the Hospital recognized \$-0- and \$370,762, respectively, as revenue, included as provider relief fund revenue on the statements of operations and changes in net assets.

The Hospital also received \$202,788 and \$66,669 from the South Dakota Department of Health and other sources during the years ended June 30, 2023 and 2022, respectively. These funds are subject to terms and conditions imposed by the grantor. During the years ended June 30, 2023 and 2022, the Hospital recognized \$202,788 and \$66,669, respectively, as revenue, included in other stimulus grant revenue on the statements of operations and changes in net assets.

Note 4 - Investments**Assets Limited as to Use**

Assets limited as to use consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
By Board for capital expenditures and debt redemption		
Certificates of deposit	\$ 131,685	\$ 130,824
Cash and cash equivalents - USDA reserve	46,568	87,432
Pooled Investment Fund *	272,053	254,466
Interest in Avera Health Foundation		
Pooled Investment Fund *	<u>90,317</u>	<u>82,861</u>
	<u>\$ 540,623</u>	<u>\$ 555,583</u>

Pooled Investment Fund *

The Hospital is a participant in the Avera Pooled Investment Fund, a fund administered by Avera Health that is maintained for the benefit of facilities that are sponsored, operated, or managed by Avera Health. Investments are made in conformity with the objectives and guidelines of the Avera Health Pooled Investment Committee. Within the fund, facilities share in a pool of investments that are managed by various fund managers. Asset valuation and income and losses of the fund are allocated to participating members based on the carrying amount of their investment in the fund.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

As of June 30, 2023 and 2022 the Avera Pooled Investment Fund assets consisted of the following types of investments:

	<u>2023</u>	<u>2022</u>
Equity mutual funds	47.1%	44.8%
Fixed income mutual funds	27.7%	27.2%
Non-publicly traded alternative investments		
Multit-strategy, private equity, and hedge funds	9.1%	8.9%
Real asset	1.3%	1.2%
Foreign equities	3.3%	3.0%
Publicly traded equity securities	3.3%	3.0%
Corporate bonds	2.8%	3.1%
Cash and short-term investments	2.7%	6.0%
U.S. government issues	1.6%	1.7%
Other fixed income	1.1%	1.1%
	<u>100.0%</u>	<u>100.0%</u>

Note 5 - Property and Equipment

A summary of property and equipment at June 30, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Land	\$ 36,163	\$ 36,163
Land improvements	111,566	123,411
Building	5,776,366	6,041,827
Major movable equipment	2,320,189	2,041,013
	<u>8,244,284</u>	<u>8,242,414</u>
Less accumulated depreciation	(4,970,368)	(4,740,188)
	<u>\$ 3,273,916</u>	<u>\$ 3,502,226</u>

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Note 6 - Long-Term Debt

Long-term debt consists of:

	<u>2023</u>	<u>2022</u>
United States Department of Agriculture Rural Development Loan, 4.0%, due in monthly installments of \$3,409. Paid in full in 2023.	\$ -	\$ 12,710
Note payable due in monthly principal and interest payments of \$4,981 at a variable rate (6.75% at June 30, 2022) through December 29, 2034	379,694	415,367
United States Department of Agriculture Rural Development Loan, 4.25%, due in monthly installments of \$3,877 through October 28, 2049	731,564	746,428
Note payable, 2.25%, due in monthly principal and interest payments of \$6,784. Paid in full in 2023	-	6,784
Note payable, 2.50%, due in a lump sum principal and interest payment. Paid in full in 2023.	-	89,100
	<u>1,111,258</u>	<u>1,270,389</u>
Less current maturities	<u>(50,587)</u>	<u>(149,344)</u>
Long-term debt, net of current maturities	<u>\$ 1,060,671</u>	<u>\$ 1,121,045</u>

Under the terms of the USDA note payable agreement, the Hospital is required to maintain certain restricted deposits. Such deposits are included with assets limited as to use in the financial statements. Substantially all of the Hospital's assets at June 30, 2023 and 2022, are pledged as collateral for debt obligations.

The Hospital's debt agreements contain restrictive covenants and limitations on additional debt. The Hospital complied with these restrictive covenants as of June 30, 2023.

Long term debt maturities are as follows:

<u>Years Ending June 30,</u>	
2024	\$ 50,587
2025	53,769
2026	57,088
2027	60,619
2028	64,339
Thereafter	<u>824,856</u>
	<u>\$ 1,111,258</u>

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Note 7 - Concentration of Credit Risk

The Hospital serves patients in the Scotland, South Dakota area and grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors is as follows at June 30:

	2023	2022
Other payors	43%	49%
Medicare	43%	38%
Blue Cross	11%	10%
Medicaid	3%	3%
	<u>100%</u>	<u>100%</u>

The Hospital maintains its 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 account ownership category. At June 30, 2023 and 2022, the Hospital had approximately \$54,800 and \$122,700, respectively, in excess of FDIC-insured limits.

Note 8 - Defined Contribution Pension Plan

The Hospital has adopted a 403(b) tax sheltered annuity pension plan. All employees who have attained the age of 21 and who have completed one year of service are eligible to participate in the plan. All contributions are 100% vested at all times. Participants contribute 2% of their gross pay to the plan, which is matched by the Hospital. Contributions for the years ended June 30, 2023 and 2022, were \$24,139 and \$17,672, respectively.

Note 9 - Contingencies**Malpractice Insurance**

The Hospital 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. The Hospital is also insured under an excess umbrella policy with a limit of \$40 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.

Litigation, Claims, and Disputes

The Hospital is subject to the usual contingencies in the normal course of operations relating to the performance of its tasks under its various programs. In the opinion of management, the ultimate settlement of any litigation, claims, and disputes in process will not be material to the financial position, operations, or cash flows of the Hospital.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

The health care industry 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 has increased with respect to investigations and allegations concerning possible violations by health care providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from patient services.

Note 10 - Liquidity and Availability

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

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 313,912	\$ 476,770
Receivables		
Patient	648,048	665,531
Other	1,680	3,588
Estimated third-party payor settlements	258,000	344,000
Assets limited as to use		
By board for capital expenditures and debt redemption	<u>403,738</u>	<u>385,290</u>
	<u>\$ 1,625,378</u>	<u>\$ 1,875,179</u>

Assets limited as to use, which excludes amounts segregated for the USDA debt compliance reserve, are considered available for general expenditure consist of amounts designated by the Board for future capital improvements and debt redemption. Although the Hospital does not intend to use these funds for general expenditures, these amounts could be made available if necessary.

Landmann-Jungman Memorial Hospital, Inc.

Notes to Financial Statements

June 30, 2023 and 2022

Note 11 - Functional Expenses

The Hospital provides general health care services to residents within its geographic location. Expenses related to providing these services by functional class for the years ended June 30, 2023 and 2022 are as follows:

	2023		
	Health Care Services	General and Administrative	Total
Salaries and benefits	\$ 3,338,128	\$ 576,374	\$ 3,914,502
Supplies and other	2,065,820	581,908	2,647,728
Depreciation and amortization	287,162	93,883	381,045
Interest	44,100	15,478	59,578
	<u>\$ 5,735,210</u>	<u>\$ 1,267,643</u>	<u>\$ 7,002,853</u>
	2022		
	Health Care Services	General and Administrative	Total
Salaries and benefits	\$ 3,201,342	\$ 563,518	\$ 3,764,860
Supplies and other	2,077,411	506,597	2,584,008
Depreciation and amortization	257,830	95,659	353,489
Interest	46,076	18,564	64,640
	<u>\$ 5,582,659</u>	<u>\$ 1,184,338</u>	<u>\$ 6,766,997</u>

Note 12 - Subsequent Events

The Hospital has evaluated subsequent events through November 27, 2023, the date which the financial statements were available to be issued.