

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

A For the 2017 calendar year, or tax year beginning **OCT 1, 2017** and ending **SEP 30, 2018**

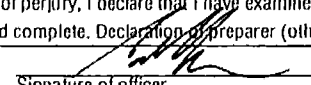
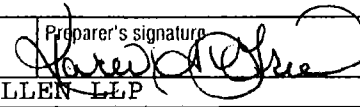
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>		<b>D</b> Employer identification number <b>41-0872993</b>
	Doing business as		<b>E</b> Telephone number <b>651-969-2300</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>108,839,724.</b>
	<b>2485 COMO AVENUE</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>ST PAUL, MN 55108</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>F</b> Name and address of principal officer: <b>JODI HARPSTEAD</b> <b>SAME AS C ABOVE</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
<b>I</b> 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		<b>H(c)</b> Group exemption number <b>▶ 9386</b>	
<b>J</b> Website: <b>▶ WWW.LSSMN.ORG</b>		<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>	
		<b>L</b> Year of formation: <b>1962</b>	<b>M</b> State of legal domicile: <b>MN</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>EXPRESS THE LOVE OF CHRIST FOR ALL PEOPLE THROUGH SERVICE THAT CHANGES LIVES AND BUILDS COMMUNITY.</b>
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) <span style="float: right;"><b>3</b> <b>20</b></span>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) <span style="float: right;"><b>4</b> <b>20</b></span>
	<b>5</b> Total number of individuals employed in calendar year 2017 (Part V, line 2a) <span style="float: right;"><b>5</b> <b>3534</b></span>
	<b>6</b> Total number of volunteers (estimate if necessary) <span style="float: right;"><b>6</b> <b>5785</b></span>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 <span style="float: right;"><b>7a</b> <b>0.</b></span>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 <span style="float: right;"><b>7b</b> <b>7,751.</b></span>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) <span style="float: right;"><b>Prior Year</b> <b>8,354,316.</b> <b>Current Year</b> <b>8,832,889.</b></span>
	<b>9</b> Program service revenue (Part VIII, line 2g) <span style="float: right;"><b>93,881,325.</b> <b>98,760,078.</b></span>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) <span style="float: right;"><b>246,100.</b> <b>50,403.</b></span>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <span style="float: right;"><b>-1,189,142.</b> <b>-1,748,544.</b></span>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <span style="float: right;"><b>101,292,599.</b> <b>105,894,826.</b></span>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) <span style="float: right;"><b>4,294,600.</b> <b>3,324,048.</b></span>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) <span style="float: right;"><b>0.</b> <b>0.</b></span>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <span style="float: right;"><b>68,234,287.</b> <b>73,426,860.</b></span>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) <span style="float: right;"><b>47,316.</b> <b>45,307.</b></span>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>▶ 2,330,581.</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <span style="float: right;"><b>28,903,431.</b> <b>29,833,267.</b></span>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <span style="float: right;"><b>101,479,634.</b> <b>106,629,482.</b></span>
<b>Net Assets or Fund Balances</b>	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 <span style="float: right;"><b>-187,035.</b> <b>-734,656.</b></span>
	<b>20</b> Total assets (Part X, line 16) <span style="float: right;"><b>Beginning of Current Year</b> <b>83,431,767.</b> <b>End of Year</b> <b>81,210,719.</b></span>
	<b>21</b> Total liabilities (Part X, line 26) <span style="float: right;"><b>46,410,337.</b> <b>44,988,081.</b></span>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 <span style="float: right;"><b>37,021,430.</b> <b>36,222,638.</b></span>

**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.

<b>Sign Here</b>	Signature of officer 	Date <b>8/9/19</b>			
	<b>PATRICK THUESON, CHIEF OPERATING OFFICER/CFO</b> Type or print name and title				
<b>Preparer Use Only</b>	Print/Type preparer's name <b>KAREN GRIES</b>	Preparer's signature 	Date <b>8/7/2019</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00078514</b>
	Firm's name <b>▶ CLIFTONLARSONALLEN LLP</b>	Firm's EIN <b>▶ 41-0746749</b>	Firm's address <b>▶ 220 SOUTH SIXTH STREET, SUITE 300 MINNEAPOLIS, MN 55402</b>		
		Phone no. <b>612-376-4500</b>			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: LUTHERAN SOCIAL SERVICE OF MINNESOTA EXPRESSES THE LOVE OF CHRIST FOR ALL PEOPLE THROUGH SERVICE THAT INSPIRES HOPE, CHANGES LIVES AND BUILDS COMMUNITY.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. 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 \$ 52,567,936. including grants of \$ 0.) (Revenue \$ 55,320,095.) SERVICES FOR PEOPLE WITH DISABILITIES: OUR SERVICE OUTCOMES IN THIS AREA ARE FOCUSED SO THAT MINNESOTA'S PEOPLE WITH DISABILITIES HAVE ACCESS TO SERVICES AND A FULL LIFE IN COMMUNITY. THIS MEANS THEY HAVE MEANINGFUL RELATIONSHIPS WITH OTHERS; ARE FULLY INTEGRATED PARTICIPANTS IN SOCIAL AND COMMUNITY NETWORKS; ARE ACCESSING COMMUNITY-SUPPORTED SERVICES; AND, ARE CHOOSING THE DESIGN AND DELIVERY OF THE SUPPORT THEY RECEIVE. OUR SERVICES ALSO INCLUDE SPECIALIZED COMMUNITY SUPPORTS WHICH PROVIDES CUSTOM, COMMUNITY-BASED LIVING FOR CHILDREN AND ADULTS, AND IS AN OPTION FOR INDIVIDUALS WHO HAVEN'T FOUND SUCCESSFUL LONG-TERM PLACEMENT IN TRADITIONAL SUPPORT SETTINGS.

FISCAL YEAR 2018 RESULTS: 1,147 INDIVIDUALS SERVED THROUGH PERSONAL

4b (Code: ) (Expenses \$ 24,367,627. including grants of \$ 3,324,048.) (Revenue \$ 27,881,116.) SERVICES FOR CHILDREN, YOUTH AND FAMILIES: OUR SERVICE OUTCOMES IN THIS AREA ARE FOCUSED SO THAT MINNESOTA'S CHILDREN, YOUTH AND FAMILIES HAVE SAFE, STABLE HOMES AND THE OPPORTUNITY TO THRIVE IN COMMUNITY. THIS MEANS THEY HAVE STABLE, NURTURING HOMES WITH A SAFE PLACE TO SLEEP EVERY NIGHT; ARE FULLY INTEGRATED PARTICIPANTS IN SOCIAL AND COMMUNITY NETWORKS; ARE ACCESSING THE COMMUNITY-SUPPORTED SERVICES THAT THEY NEED; AND ARE THRIVING, RESILIENT MEMBERS OF THEIR COMMUNITIES.

FISCAL YEAR 2018 RESULTS: 2,351 INDIVIDUALS SERVED BY ADOPTION AND BIRTH PARENT SERVICES; 5,757 INDIVIDUALS SERVED BY BEHAVIORAL HEALTH; 981 SERVED BY DISASTER SERVICES AND CAMP NOAH; 21,118 INDIVIDUALS SERVED BY FINANCIAL COUNSELING; 291 SERVED BY REFUGEE SERVICES; 886

4c (Code: ) (Expenses \$ 15,003,574. including grants of \$ 0.) (Revenue \$ 15,558,867.) SERVICES FOR OLDER ADULTS: OUR SERVICE OUTCOMES IN THIS AREA ARE FOCUSED SO THAT MINNESOTA'S OLDER ADULTS HAVE CHOICE IN THEIR SERVICES AND OPPORTUNITIES TO CONTRIBUTE TO COMMUNITY. THIS MEANS THEY HAVE SERVICES THAT SUPPORT THEIR INDEPENDENCE, WELL-BEING AND RELATIONSHIPS; ARE CHOOSING THE DESIGN AND DELIVERY OF THEIR SERVICES; ARE CONTRIBUTING TIME AND RESOURCES TO THEIR COMMUNITIES.

FISCAL YEAR 2018 RESULTS: 900,587 MEALS TO 16,396 INDIVIDUALS AND 3,177 UNITS OF COACHING, COUNSELING, AND SUPPORT GROUPS TO 338 INDIVIDUALS AND 6,682 HOURS OF RESPITE TO FAMILIES, SERVICES WERE EXPANDED TO 7 NEW COUNTIES ALONG WITH EXPANDED DELIVERY OF THE "POWERFUL TOOLS" FOR CAREGIVERS COURSE; FOSTER GRANDPARENTS SPENT 252,964 HOURS AT 177

4d Other program services (Describe in Schedule O.) (Expenses \$ ) including grants of \$ ) (Revenue \$ )

4e Total program service expenses 91,939,137.

**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 Schedule B, Schedule of Contributors?	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 Revenue Procedure 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 temporarily restricted endowments, permanent endowments, or 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>	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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
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? .....		
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	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV Instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

Note. All Form 990 filers are required to complete Schedule O

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

Input box for Schedule O

Main table with columns for line numbers (1a-14b), Yes/No, and numerical values (e.g., 467, 0, 3534).

**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 in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	20													
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 in Schedule O.														
b Enter the number of voting members included in line 1a, above, who are independent		20												
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?			2											X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				3										X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
6 Did the organization have members or stockholders?							6							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?								7a	X					
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b					X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										8a	X			
b Each committee with authority to act on behalf of the governing body?											8b	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 in Schedule O														X

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **MN**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)
- 19 Describe in 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: **PATRICK THUESON - 651-969-2331**  
**2485 COMO AVENUE, ST PAUL, MN 55108**

**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 Instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR PAUL DOVRE CHAIR	1.00 0.00	X		X				0.	0.	0.
(2) ANDREA CARRUTHERS VICE CHAIR	1.00 0.00	X		X				0.	0.	0.
(3) NICOLE GRIENSEWIC-MICKELSON SECRETARY	1.00 0.00	X		X				0.	0.	0.
(4) DAN ANDERSON TREASURER	1.00 0.00	X		X				0.	0.	0.
(5) BISHOP THOMAS AITKEN DIRECTOR	1.00 0.00	X						0.	0.	0.
(6) ROSS ALLEN DIRECTOR	1.00 0.00	X						0.	0.	0.
(7) REV. MARK AUNE DIRECTOR	1.00 0.00	X						0.	0.	0.
(8) ANN BEATTY DIRECTOR	1.00 0.00	X						0.	0.	0.
(9) DONNA BERGSTROM DIRECTOR	1.00 0.00	X						0.	0.	0.
(10) SHIRLEY CARTER DIRECTOR	1.00 0.00	X						0.	0.	0.
(11) JON EVERT DIRECTOR	1.00 0.00	X						0.	0.	0.
(12) JUDGE LUCINDA JESSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(13) JOHN MATTES DIRECTOR	1.00 0.00	X						0.	0.	0.
(14) AYAN MUSE DIRECTOR	1.00 0.00	X						0.	0.	0.
(15) BOB NIEDRINGHAUS DIRECTOR	1.00 0.00	X						0.	0.	0.
(16) REV. DEE PEDERSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) TOM SEIDELMANN DIRECTOR	1.00 0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PAT STRONG DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) BISHOP ANN SVENNINGSEN DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) MANDY TUONG DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) GREG VANDAL DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) REV. KARI WILLIAMSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) JODI HARPSTEAD CHIEF EXECUTIVE OFFICER	40.00 3.00			X				305,772.	0.	31,065.
(24) PATRICK THUESON CHIEF FINANCIAL OFFICER	40.00 3.00			X				249,943.	0.	34,064.
(25) JERELEE SCHOONOVER VICE PRESIDENT - CHIEF SERVICES OFFI	40.00 5.00			X				193,024.	0.	22,946.
(26) JOYCE NORALS CHIEF HUMAN RESOURCE OFFICER	40.00 2.00			X				173,369.	0.	22,391.
<b>1b Sub-total</b>								922,108.	0.	110,466.
<b>c Total from continuation sheets to Part VII, Section A</b>								801,952.	0.	101,373.
<b>d Total (add lines 1b and 1c)</b>								1,724,060.	0.	211,839.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **13**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
AUTOMATION SOLUTION GROUP, 7600 BASS LAKE ROAD, SUITE 111, NEW HOPE, MN 55428	BUILDING MAINTENANCE	303,783.
LOFFLER MANAGEMENT SOLUTIONS, 1101 EAST 78TH STREET, SUITE 200, BLOOMINGTON, MN	MAILROOM/OFFICE STAFF & SERVICES	236,904.
STOERZINGER CONSTRUCTION INC, 5155 MILNER STREET, WHITE BEAR LAKE, MN 55110	BUILDING MAINTENANCE	184,703.
GLS COMPANIES, 6845 WINNETKA CIRCLE, BROOKLYN PARK, MN 55428	CONSULTING	184,438.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **4**

SEE PART VII, SECTION A CONTINUATION SHEETS



LUTHERAN SOCIAL SERVICE OF MINNESOTA

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) BRIGID PETERSON CHIEF COMPLIANCE & INTEGRATION OFFICER	40.00 0.00				X		147,614.	0.	20,680.	
(28) NANCY ROSEMORE ASSOCIATE VP - SVCS FOR PEOPLE WITH	40.00 2.00				X		135,752.	0.	22,660.	
(29) CHRISTOPHER BEACH VP/CHIEF DEVELOPMENT OFFICER	40.00 0.00				X		159,459.	0.	8,014.	
(30) MAUREEN WARREN CHIEF FAMILY SERVICES OFFICER	40.00 0.00				X		186,450.	0.	22,014.	
(31) GEORGE KLAUSER ACO DIRECTOR	40.00 0.00				X		172,677.	0.	28,005.	
<b>Total to Part VII, Section A, line 1c</b>							<b>801,952.</b>		<b>101,373.</b>	

**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 521,433.					
	b	Membership dues	1b					
	c	Fundraising events	1c 1,314,150.					
	d	Related organizations	1d 210,705.					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 6,786,601.					
	g	Noncash contributions included in lines 1a-1f: \$	74,343.					
	h	<b>Total.</b> Add lines 1a-1f		8,832,889.				
Program Service Revenue	2 a	GOV'T FEES/CONTRACTS	Business Code 624100	80,480,157.	80,480,157.			
	b	CLIENT FEES	624100	10,773,378.	10,773,378.			
	c	PASS THROUGH REVENUES	900099	7,506,543.	7,506,543.			
	d							
	e							
	f	All other program service revenue						
	g	<b>Total.</b> Add lines 2a-2f		98,760,078.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		81,450.			81,450.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real 630,920.					
		b	Less: rental expenses	(ii) Personal 2,303,104.				
		c	Rental income or (loss)	-1,672,184.				
		d	Net rental income or (loss)		-1,672,184.			-1,672,184.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities 183,864.					
		b	Less: cost or other basis and sales expenses	(ii) Other 159,257. 55,654.				
		c	Gain or (loss)	24,607. -55,654.				
		d	Net gain or (loss)		-31,047.			-31,047.
	8 a	Gross income from fundraising events (not including \$ 1,314,150. of contributions reported on line 1c). See Part IV, line 18	a	149,924.				
		b	Less: direct expenses	b	426,883.			
		c	Net income or (loss) from fundraising events		-276,959.			-276,959.
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
b		Less: direct expenses	b					
c		Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	a						
	b	Less: cost of goods sold	b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code					
11 a	MISCELLANEOUS INCOME	900099	200,599.				200,599.	
	b							
	c							
	d	All other revenue						
e	<b>Total.</b> Add lines 11a-11d		200,599.					
12	<b>Total revenue.</b> See instructions.		105,894,826.	98,760,078.	0.		-1,698,141.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	729,835.	729,835.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	2,594,213.	2,594,213.		
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	998,096.	16,142.	901,242.	80,712.
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	57,939,796.	49,294,854.	7,250,688.	1,394,254.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,243,949.	1,003,130.	199,094.	41,725.
9 Other employee benefits	7,494,587.	6,691,149.	611,502.	191,936.
10 Payroll taxes	5,750,432.	5,242,377.	405,336.	102,719.
11 Fees for services (non-employees):				
a Management	163,355.	131,928.	26,935.	4,492.
b Legal	105,467.	53,963.	48,254.	3,250.
c Accounting	2,550.		2,550.	
d Lobbying	45,307.			45,307.
e Professional fundraising services. See Part IV, line 17	31,687.		31,687.	
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.)	1,368,938.	1,254,978.	113,960.	
12 Advertising and promotion	1,922,348.	1,623,485.	265,369.	33,494.
13 Office expenses	490,025.	314,030.	154,119.	21,876.
14 Information technology	1,691,835.	883,604.	664,712.	143,519.
15 Royalties				
16 Occupancy	5,202,083.	4,488,688.	601,185.	112,210.
17 Travel	2,614,668.	2,394,412.	182,075.	38,181.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,317,120.	638,450.	584,796.	93,874.
20 Interest	197,034.	90,744.	89,173.	17,117.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,733,305.	2,637,740.	95,565.	
23 Insurance	404,034.	334,598.	69,322.	114.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>PASS THROUGH EXPENSES</b>	4,116,888.	4,116,888.		
b <b>FOOD</b>	4,009,879.	3,998,012.	11,091.	776.
c <b>VOLUNTEER EXPENSES</b>	2,008,326.	1,958,100.	48,175.	2,051.
d <b>CLIENT EXPENSES</b>	1,221,875.	1,216,659.	2,934.	2,282.
e All other expenses	231,850.	231,158.		692.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	106,629,482.	91,939,137.	12,359,764.	2,330,581.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
Assets	1	5,569,536.	1	4,978,731.
	2	186,174.	2	478,642.
	3	1,451,244.	3	1,101,693.
	4	13,264,082.	4	11,995,086.
	5		5	
	6		6	
	7		7	
	8	61,632.	8	57,306.
	9	788,473.	9	583,317.
	10a	90,089,220.		
	10b	36,383,559.		
	10c	53,766,211.	10c	53,705,661.
	11	2,226,376.	11	2,502,708.
	12	2,993,101.	12	3,213,175.
	13		13	
	14	425,000.	14	425,000.
15	2,699,938.	15	2,169,400.	
16	83,431,767.	16	81,210,719.	
17	11,483,548.	17	12,475,577.	
18		18		
19	1,065,021.	19	1,058,976.	
20		20		
21		21		
22		22		
23	10,559,474.	23	9,751,009.	
24		24		
25	23,302,294.	25	21,702,519.	
26	46,410,337.	26	44,988,081.	
Liabilities	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27	10,896,737.	27	11,178,366.
	28	23,032,757.	28	21,877,737.
	29	3,091,936.	29	3,166,535.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30		30	
	31		31	
32		32		
33	37,021,430.	33	36,222,638.	
34	83,431,767.	34	81,210,719.	
Net Assets or Fund Balances				

**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	105,894,826.
2	Total expenses (must equal Part IX, column (A), line 25)	2	106,629,482.
3	Revenue less expenses. Subtract line 2 from line 1	3	-734,656.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	37,021,430.
5	Net unrealized gains (losses) on investments	5	163,014.
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 in Schedule O)	9	-227,150.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	36,222,638.

**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 in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2017)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization **LUTHERAN SOCIAL SERVICE OF MINNESOTA** Employer identification number **41-0872993**

**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). (Attach Schedule E (Form 990 or 990-EZ).)
- 3  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). Enter the hospital's name, city, and state: \_\_\_\_\_
- 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). (Complete Part II.)
- 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). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
- 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 (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 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 - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 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). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - 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. You must complete Part IV, Sections A and B.
  - 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). You must complete Part IV, Sections A and C.
  - c  Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
  - d  Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
  - 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).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4 .....						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions) .....					12	

13 **First five 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**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	%
15 Public support percentage from 2016 Schedule A, Part II, line 14 .....	15	%
16a <b>33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a <b>10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge .....						
6 Total. Add lines 1 through 5 .....						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
c Add lines 7a and 7b .....						
8 Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6 .....						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
c Add lines 10a and 10b .....						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15 .....	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17 .....	18	%

19a 33 1/3% support tests - 2017. 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 - 2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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



**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
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? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV: Supporting Organizations** (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
  - b A family member of a person described in (a) above?
  - c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

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

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
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  The organization satisfied the Activities Test. Complete line 2 below.
  - b  The organization is the parent of each of its supported organizations. Complete line 3 below.
  - c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (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 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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

**Part VI**

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

Lined area for supplemental information.

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Name of the organization

Employer identification number

LUTHERAN SOCIAL SERVICE OF MINNESOTA

41-0872993

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ 211,756.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
281	_____ _____ _____	\$ 210,709.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ 192,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ 190,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ 190,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

LUTHERAN SOCIAL SERVICE OF MINNESOTA

41-0872993

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$ 184,040.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
7		\$ 140,751.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 136,064.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ 122,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11		\$ 58,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12		\$ <u>105,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
13		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15		\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16		\$ <u>99,614.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17		\$ <u>94,622.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
18		\$ 88,706.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
19		\$ 87,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20		\$ 84,086.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21		\$ 83,767.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22		\$ 75,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23		\$ 74,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
24		\$ <u>70,430.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
25		\$ <u>70,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26		\$ <u>68,846.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27		\$ <u>60,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28		\$ <u>56,579.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29		\$ <u>55,702.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
30		\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
31		\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32		\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33		\$ <u>40,742.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34		\$ <u>40,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
35		\$ <u>40,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
36	<hr/> <hr/> <hr/>	\$ 40,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
37	<hr/> <hr/> <hr/>	\$ 39,869.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
38	<hr/> <hr/> <hr/>	\$ 37,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
39	<hr/> <hr/> <hr/>	\$ 36,694.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
40	<hr/> <hr/> <hr/>	\$ 36,497.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
41	<hr/> <hr/> <hr/>	\$ 36,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
42		\$ <u>35,717.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
43		\$ <u>34,826.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
44		\$ <u>32,300.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
45		\$ <u>32,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
46		\$ <u>31,423.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
47		\$ <u>31,132.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
48		\$ 30,713.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
49		\$ 30,502.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
50		\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
51		\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
52		\$ 30,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
53		\$ 28,625.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
54		\$ 28,475.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
55		\$ 26,585.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
56		\$ 26,180.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
57		\$ 26,170.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
58		\$ 25,502.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
59		\$ 25,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
60	<hr/> <hr/> <hr/>	\$ 25,193.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
61	<hr/> <hr/> <hr/>	\$ 25,090.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
62	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
63	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
64	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
65	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
66		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
67		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
68		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
69		\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
70		\$ 24,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
71		\$ 23,675.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
72		\$ 21,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
73		\$ 20,695.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
74		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
75		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
76		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
77		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
78		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
79		\$ 19,925.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
80		\$ 19,594.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
81		\$ 19,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
82		\$ 18,122.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
83		\$ 17,920.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
84		\$ 17,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
85		\$ 17,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
86		\$ 17,211.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
87		\$ 17,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
88		\$ 15,718.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
89		\$ 15,396.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
90		\$ 15,067.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
91		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
92		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
93		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
94		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
95		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
96		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
97		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
98		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
99		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
100		\$ 14,169.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
101		\$ 14,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
102		\$ 12,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
103		\$ 12,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
104		\$ 12,682.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
105		\$ 12,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
106		\$ 12,296.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
107		\$ 12,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
108		\$ 12,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
109		\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
110		\$ 12,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
111		\$ 11,856.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
112		\$ 11,660.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
113		\$ 11,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
114		\$ 11,400.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
115		\$ 11,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
116		\$ 11,093.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
117		\$ 11,042.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
118		\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
119		\$ 11,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
120		\$ 10,723.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
121		\$ 10,657.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
122		\$ 10,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
123		\$ 10,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
124		\$ 10,408.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
125		\$ 10,303.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
126		\$ 10,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
127		\$ 10,180.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
128		\$ 10,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
129		\$ 10,052.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
130		\$ 10,049.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
131		\$ 10,006.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
132		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
133		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
134		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
135		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
136		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
137		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
138	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
139	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
140	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
141	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
142	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
143	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
144	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
145	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
146	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
147	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
148	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
149	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
150		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
151		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
152		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
153		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
154		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
155		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
156		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
157		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
158		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
159		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
160		\$ 9,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
161		\$ 9,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
162		\$ 9,650.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
163		\$ 9,610.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
164		\$ 9,360.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
165		\$ 9,331.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
166		\$ 9,192.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
167		\$ 9,054.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
168		\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
169		\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
170		\$ 8,877.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
171		\$ 8,710.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
172		\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
173		\$ 8,417.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
174		\$ <u>8,400.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
175		\$ <u>8,400.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
176		\$ <u>8,169.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
177		\$ <u>8,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
178		\$ <u>8,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
179		\$ <u>8,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
180		\$ <u>7,860.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
181		\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
182		\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
183		\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
184		\$ <u>7,438.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
185		\$ <u>7,391.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
186		\$ <u>7,325.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
187		\$ <u>7,100.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
188		\$ <u>7,100.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
189		\$ <u>7,100.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
190		\$ <u>7,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
191		\$ <u>7,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
192		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
193		\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
194		\$ 6,626.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
195		\$ 6,619.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
196		\$ 6,536.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
197		\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
198		\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
199		\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
200		\$ 6,467.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
201		\$ 6,458.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
202		\$ 6,355.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
203		\$ 6,280.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
204		\$ 6,180.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
205		\$ 6,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
206		\$ 6,090.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
207		\$ 6,030.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
208		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
209		\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
210	<hr/> <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
211	<hr/> <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
212	<hr/> <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
213	<hr/> <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
214	<hr/> <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
215	<hr/> <hr/> <hr/> <hr/>	\$ 6,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
216		\$ 5,800.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
217		\$ 5,750.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
218		\$ 5,620.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
219		\$ 5,600.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
220		\$ 5,587.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
221		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
222		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
223		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
224		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
225		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
226		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
227		\$ 5,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
228		\$ 5,465.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
229		\$ 5,465.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
230		\$ 5,390.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
231		\$ 5,383.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
232		\$ 5,375.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
233		\$ 5,322.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
234	 <hr/> <hr/> <hr/>	\$ 5,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
235	 <hr/> <hr/> <hr/>	\$ 5,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
236	 <hr/> <hr/> <hr/>	\$ 5,183.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
237	 <hr/> <hr/> <hr/>	\$ 5,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
238	 <hr/> <hr/> <hr/>	\$ 5,150.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
239	 <hr/> <hr/> <hr/>	\$ 5,132.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
240		\$ 5,116.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
241		\$ 5,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
242		\$ 5,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
243		\$ 5,032.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
244		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
245		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
246		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
247		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
248		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
249		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
250		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
251		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
252		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
253		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
254		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
255		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
256		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
257		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
258	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
259	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
260	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
261	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
262	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
263	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
264		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
265		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
266		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
267		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
268		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
269		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
270	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
271	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
272	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
273	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
274	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
275	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
276		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
277		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
278		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
279		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
280		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization <b>LUTHERAN SOCIAL SERVICE OF MINNESOTA</b>	Employer identification number <b>41-0872993</b>
---------------------------------------------------------------------	-----------------------------------------------------

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

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

**SCHEDULE C**  
(Form 990 or 990-EZ)

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2017**

Department of the Treasury  
Internal Revenue Service

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

Open to Public  
Inspection

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

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

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

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

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

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

Name of organization **LUTHERAN SOCIAL SERVICE OF MINNESOTA** Employer identification number **41-0872993**

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ 0.
- 3 Volunteer hours for political campaign activities ..... 0.

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ 0.
  - 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ 0.
  - 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
  - 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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



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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
b Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
c Total lobbying expenditures (add lines 1a and 1b) .....														
d Other exempt purpose expenditures .....														
e Total exempt purpose expenditures (add lines 1c and 1d) .....														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f) .....														
h Subtract line 1g from line 1a. If zero or less, enter -0- .....														
i Subtract line 1f from line 1c. If zero or less, enter -0- .....														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2017

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		2,550.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			2,550.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

**Part IV** Supplemental Information

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

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

THE ORGANIZATION GENERATES SUPPORT FOR PUBLIC POLICIES AT THE LOCAL,

STATE, AND FEDERAL LEVELS THAT ADVANCE THE ORGANIZATION'S VISION TO

ENSURE ALL PEOPLE HAVE THE OPPORTUNITY TO LIVE AND WORK IN THEIR

COMMUNITY WITH DIGNITY, SAFETY, AND HOPE. ADVOCACY IS CONDUCTED THROUGH

THE FOLLOWING PRIMARY STRATEGIES: (1) THE EFFECTIVE USE OF STAFF CLIENT

**Part IV** Supplemental Information (continued)

EXPERTS AND COLLABORATION OF VOICES TO ADVANCE POLICY PRIORITIES AT THE  
STATE CAPITAL; AND (2) GRASSROOTS ENGAGEMENT WITH CHURCH AND OTHER  
SUPPORTERS WHO GIVE, SERVE, AND ADVOCATE TO INSPIRE HOPE, CHANGE LIVES,  
AND BUILD COMMUNITY.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number

41-0872993

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_
- Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....
- Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_
- Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 

(i) Revenue included on Form 990, Part VIII, line 1 .....	▶ \$ _____
(ii) Assets included in Form 990, Part X .....	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 

a Revenue included on Form 990, Part VIII, line 1 .....	▶ \$ _____
b Assets included in Form 990, Part X .....	▶ \$ _____

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

Schedule D (Form 990) 2017

732051 10-09-17

**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 are a 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 programs
- 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	61,391,128.
d Additions during the year	3,152,178.
e Distributions during the year	
f Ending balance	64,543,306.

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	3,104,379.	2,663,675.	2,339,285.	1,736,776.	1,482,574.
b Contributions	503,310.	270,399.	205,490.	742,336.	121,779.
c Net investment earnings, gains, and losses	199,159.	287,968.	213,918.	67,360.	146,378.
d Grants or scholarships					
e Other expenditures for facilities and programs	-194,348.	97,470.	81,457.	191,079.	
f Administrative expenses		20,193.	13,561.	16,108.	13,955.
g End of year balance	4,001,196.	3,104,379.	2,663,675.	2,339,285.	1,736,776.

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

- a Board designated or quasi-endowment  .00 %
- b Permanent endowment  86.75 %
- c Temporarily restricted endowment  13.25 %

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

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		5,092,953.		5,092,953.
b Buildings		69,000,572.	23,352,078.	45,648,494.
c Leasehold improvements		1,291,027.	805,681.	485,346.
d Equipment		13,540,185.	11,884,968.	1,655,217.
e Other		1,164,483.	340,832.	823,651.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				53,705,661.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

(a) Description of Investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (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)	
<b>Total.</b> (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) ACCRUED MINIMUM PENSION LIABILITY	14,605,491.
(3) CONDITIONAL GRANTS	5,246,094.
(4) OBLIGATION UNDER TRUST AGREEMENT	1,077,071.
(5) CAPITAL LEASE OBLIGATION	773,863.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	21,702,519.

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	149,840,759.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	163,014.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	51,692,887.	
e	Add lines 2a through 2d		2e	51,855,901.
3	Subtract line 2e from line 1		3	97,984,858.
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	31,687.	
b	Other (Describe in Part XIII.)	4b	7,878,281.	
c	Add lines 4a and 4b		4c	7,909,968.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	105,894,826.

**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	146,661,882.
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	47,570,630.	
e	Add lines 2a through 2d		2e	47,570,630.
3	Subtract line 2e from line 1		3	99,091,252.
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	31,687.	
b	Other (Describe in Part XIII.)	4b	7,506,543.	
c	Add lines 4a and 4b		4c	7,538,230.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	106,629,482.

**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 IV, LINE 1B:**

THE ORGANIZATION PROVIDES POOLED TRUST GUARDIANSHIP AND CONSERVATORSHIP SERVICES FOR VULNERABLE ADULTS THROUGHOUT THE STATE OF MINNESOTA. FOR THESE SERVICES, THE COURT ORDERS THE APPOINTMENT OF A PERSON OR AGENCY TO ACT AS A SUBSTITUTE DECISION MAKER FOR AN INDIVIDUAL. THE ORGANIZATION FOLLOWS THE NATIONAL GUARDIANSHIP ASSOCIATION AND THE MINNESOTA ASSOCIATION FOR GUARDIANSHIP CONSERVATORSHIP STANDARDS.

**PART V, LINE 4:**

THE ORGANIZATION HAS DONOR-RESTRICTED ENDOWMENT FUNDS ESTABLISHED FOR THE PURPOSE OF SECURING THE ORGANIZATION'S LONG-TERM FINANCIAL VIABILITY AND CONTINUING TO MEET THE NEEDS OF THE ORGANIZATION.HHE

**Part XIII** Supplemental Information (continued)

## PART X, LINE 2:

LUTHERAN SOCIAL SERVICE OF MINNESOTA HAS TAX EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND MINNESOTA STATUTE. THE ORGANIZATION HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS A PUBLIC CHARITY UNDER THE INTERNAL REVENUE CODE AND CHARITABLE CONTRIBUTIONS BY THE DONORS ARE TAX DEDUCTIBLE.

THE ORGANIZATION HAS ADOPTED THE INCOME TAX STANDARD REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS. THE ORGANIZATION HAS NO CURRENT OBLIGATION FOR UNRELATED BUSINESS INCOME TAX. THE ORGANIZATION'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL AND STATE AUTHORITIES.

## PART XI, LINE 2D - OTHER ADJUSTMENTS:

PARTNERS IN COMMUNITY SUPPORTS, INC. REVENUES REPORTED ON A SEPARATE RETURN	43,067,416.
LSS FOUNDATION REVENUES REPORTED ON A SEPARATE RETURN	613,408.
SPECIAL EVENT EXPENSES	426,883.
RENTAL EXPENSES	2,303,104.
CHS REVENUES REPORTED ON A SEPARATE RETURN	5,282,076.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	51,692,887.

## PART XI, LINE 4B - OTHER ADJUSTMENTS:

PASS THROUGH REVENUES	7,506,543.
INVESTMENT INCOME - NON OPERATING	371,738.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	7,878,281.



Part XIII Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

PARTNERS IN COMMUNITY SUPPORTS, INC. EXPENSES REPORTED ON A

SEPARATE RETURN 40,134,121.

SPECIAL EVENT EXPENSES 426,883.

RENTAL EXPENSES 2,303,104.

CHS EXPENSES REPORTED ON A SEPARATE RETURN 4,495,817.

LSS FOUNDATION EXPENSES REPORTED ON A SEPARATE RETURN 210,705.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 47,570,630.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PASS THROUGH EXPENSES 7,506,543.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization: **LUTHERAN SOCIAL SERVICE OF MINNESOTA**  
Employer identification number: **41-0872993**

**Part I** General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1** For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  Yes  No

**2** For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
SOUTH AMERICA	1	1	PROGRAM SERVICES	ADOPTION AGENT	12,710.
EAST ASIA AND THE PACIFIC	1	1	PROGRAM SERVICES	ADOPTION AGENT	47,615.
<b>3 a</b> Sub-total .....	2	2			60,325.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c</b> Totals (add lines 3a and 3b) .....	2	2			60,325.

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

Schedule F (Form 990) 2017

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities



**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

**Part V** Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I, LINE 2:**

THE ORGANIZATION PROVIDES GENERAL SUPPORT FOR ORPHANAGES OUTSIDE OF THE UNITED STATES. THE ORPHANAGES THAT RECEIVE THIS SUPPORT ARE NON-GOVERNMENTAL ORGANIZATIONS THAT PROVIDE CARE AND HOMES FOR ORPHANED CHILDREN. THE ORGANIZATION COLLABORATES WITH THESE ORGANIZATIONS TO FIND CHILDREN SAFE AND LOVING HOMES.

**PART I, LINE 3:**

THE ORGANIZATION USES ACCRUAL METHOD OF ACCOUNTING FOR EXPENDITURES ON SCHEDULE F.

**SCHEDULE G**  
(Form 990 or 990-EZ)

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest instructions.

Name of the organization **LUTHERAN SOCIAL SERVICE OF MINNESOTA** Employer identification number **41-0872993**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
ARIA COMMUNICATIONS - 717 WEST ST GERMAIN ST., ST.	TELEMARKETING		X	0.	45,387.	0.
<b>Total</b>					45,387.	

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

MN

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		CELEBRATION FOR CHANGING (event type)	HOMELESS YOUTH LUNCH (event type)	3 (total number)		
Revenue	1	Gross receipts	1,028,327.	128,230.	307,517.	1,464,074.
	2	Less: Contributions	991,887.	120,094.	202,169.	1,314,150.
	3	Gross income (line 1 minus line 2)	36,440.	8,136.	105,348.	149,924.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes			74,343.	74,343.
	6	Rent/facility costs				
	7	Food and beverages	89,280.	39,219.	28,682.	157,181.
	8	Entertainment	1,400.			1,400.
	9	Other direct expenses	105,121.	53,109.	35,729.	193,959.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				426,883.
11	Net income summary. Subtract line 10 from line 3, column (d)				-276,959.	

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_



11 Does the organization conduct gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 

13a		%
-----	--	---

b An outside facility 

13b		%
-----	--	---

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:  
Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:**

(I) NAME OF FUNDRAISER: ARIA COMMUNICATIONS

(I) ADDRESS OF FUNDRAISER: 717 WEST ST GERMAIN ST., ST. CLOUD, MN 56301



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

**LUTHERAN SOCIAL SERVICE OF MINNESOTA**

Employer identification number  
**41-0872993**

**Part I** General Information on Grants and Assistance

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SIMPSON HOUSING SERVICES, INC. 2100 PILLSBURY AVE S MINNEAPOLIS, MN 55404	41-1759477	501(C)(3)	78,193.	0	N/A	N/A	HOUSING SERVICES AWARDS
RISE INCORPORATED 8406 SUNSET RD N.E. SPRING LAKE PK, MN 55432	41-0972476	501(C)(3)	157,263.	0	N/A	N/A	MFIP SERVICE
CAPI USA 414 S 8TH ST MINNEAPOLIS, MN 55404	41-1417198	501(C)(3)	180,318.	0	N/A	N/A	MFIP SERVICE CONTRACT
THE SALVATION ARMY - BOOTH BROWN HOUSE - 2445 PRIOR AVENUE NORTH - ROSEVILLE, MN 55113	41-0698597	501(C)(3)	9,105.	0	N/A	N/A	FHPAP SHELTER LINE
AIN DAH YUNG CENTER 1212 RAYMOND AVE ST. PAUL, MN 55108	41-1697692	501(C)(3)	78,232.	0	N/A	N/A	STREET OUTREACH
FACE TO FACE HEALTH AND COUNSELING SERVICE - 1165 ARCADE STREET - ST. PAUL, MN 55106	41-0986780	501(C)(3)	59,909.	0	N/A	N/A	CLIENT COUNSELING

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **11.**

**3** Enter total number of other organizations listed in the line 1 table **0.**

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

Schedule I (Form 990) (2017)

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
PILLSBURY UNITED COMMUNITIES 3501 CHICAGO AVE S MINNEAPOLIS, MN 55407-0509	41-0916478	501(C)(3)	37,798.	0.	N/A	N/A	STREET OUTREACH
REGENTS OF THE UNIVERSITY OF MINNESOTA - PO BOX 1450 NW 5960 - MINNEAPOLIS, MN 55485-9560	41-6007513	501(C)(3)	58,238.	0.	N/A	N/A	TRAINING
BRIDGING, INC. 201 W 87TH ST BLOOMINGTON, MN 55420	41-1725396	501(C)(3)	18,895.	0.	N/A	N/A	HRSA CONSTRUCTION ASSET
OASIS FOR YOUTH 2200 W OLD SHAKOPEE RD BLOOMINGTON, MN 55431	45-3683785	501(C)(3)	41,195.	0.	N/A	N/A	HOUSING SERVICES
NEIGHBORHOOD DEVELOPMENT ALLIANCE 481 S. WABASHA ST. PAUL, MN 55107	41-1658636	501(C)(3)	10,688.	0.	N/A	N/A	HOUSING SERVICES

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
REFUGEE ARRIVALS	148	207,884.	0.	N/A	N/A
COUNSELING SERVICES	60	423,005.	0.	N/A	N/A
YOUTH AND FAMILY ASSISTANCE	135	1,788,090.	0.	N/A	N/A
HEAT SUBSIDY	117	175,234.	0.	N/A	N/A

**Part IV** Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE ORGANIZATION TRACKS THE EXPENSES THAT ARE SENT TO INDIVIDUALS AND ORGANIZATIONS USING PASS THROUGH ACCOUNTS IN ITS GENERAL LEDGER. PROGRAM MANAGERS AND MEMBERS OF OUR COMPLIANCE DEPARTMENT ALSO INDIVIDUALLY TRACK ELIGIBILITY AND AUDIT FOR APPROPRIATE USE OF FUNDS.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number

41-0872993

**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 checked="" 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 filing 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 checked="" type="checkbox"/> Independent compensation consultant | <input checked="" 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		X
2		X
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) 2017

**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 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) JODI HARSTHEAD CHIEF EXECUTIVE OFFICER	298,922.	0.	6,850.	11,272.	19,793.	336,837.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PATRICK THUESON CHIEF FINANCIAL OFFICER	247,470.	0.	2,473.	11,348.	22,716.	284,007.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JERELEE SCHOONOVER VICE PRESIDENT - CHIEF SERVICES OFFICER	180,956.	0.	12,068.	7,369.	15,577.	215,970.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JOYCE NORALS CHIEF HUMAN RESOURCE OFFICER	167,662.	0.	5,707.	8,123.	14,268.	195,760.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(5) BRIGID PETERSON CHIEF COMPLIANCE & INTEGRATION OFFICER	144,893.	0.	2,721.	7,003.	13,677.	168,294.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(6) NANCY ROSEMORE ASSOCIATE VP - SVCS FOR PEOPLE WITH	134,498.	0.	1,254.	5,308.	17,352.	158,412.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CHRISTOPHER BEACH VP/CHIEF DEVELOPMENT OFFICER	154,759.	0.	4,700.	784.	7,230.	167,473.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MAUREEN WARREN CHIEF FAMILY SERVICES OFFICER	185,406.	0.	1,044.	3,741.	18,273.	208,464.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(9) GEORGE KLAUSER ACO DIRECTOR	172,677.	0.	0.	3,305.	24,700.	200,682.	0.
(ii)	0.	0.	0.	0.	0.	0.	0.
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							

**Part III** Supplemental Information

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

**PART I, LINE 1A:**

THE ORGANIZATION PROVIDES THE CHIEF EXECUTIVE OFFICER A COUNTRY CLUB MEMBERSHIP FOR THE PURPOSE OF DONOR RELATIONS AND OTHER BUSINESS PURPOSES.



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization **LUTHERAN SOCIAL SERVICE OF MINNESOTA** Employer identification number **41-0872993**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( <u>AUCTION ITEMS</u> )	X	500	74,343	ESTIMATED VALUE
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** **0**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2017

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE ORGANIZATION REPORTS THE NUMBER OF ITEMS CONTRIBUTED ON PART I,  
COLUMN B.

Multiple horizontal lines for supplemental information.

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number  
41-0872993

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

LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES IS ONE OF  
MINNESOTA'S LARGEST AND OLDEST NON-PROFIT SOCIAL SERVICE ORGANIZATION.  
LUTHERAN SOCIAL SERVICE OF MINNESOTA HAS 350 SERVICE UNITS IN OVER 300  
LOCATIONS ACROSS MINNESOTA. WE SERVE 1 IN 80 MINNESOTANS.

LUTHERAN SOCIAL SERVICE OF MINNESOTA SERVES INDIVIDUALS REGARDLESS OF  
RACE, COLOR, CREED, RELIGION, NATIONAL ORIGIN, SEX, SEXUAL ORIENTATION,  
DISABILITY OR AGE. ADDITIONAL INFORMATION ABOUT THE ORGANIZATION AND  
ITS SERVICES CAN BE FOUND AT [WWW.LSSMN.ORG](http://WWW.LSSMN.ORG).

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

SUPPORT SERVICES IN OUR COMMUNITY BASED SERVICES, AND OUT OF THE 1,147  
PEOPLE 224 INDIVIDUALS SERVED EXPERIENCED SOME TYPE OF "MY LIFE, MY  
CHOICES" EVENT. THIS WOULD INCLUDE MOVING TO A LESS RESTRICTED  
ENVIRONMENT, ADDING ASSISTIVE TECHNOLOGY FOR MORE INDEPENDENCE,  
OBTAINING A JOB IN THE COMMUNITY, OR MOVING TO A HOST HOME SERVICE.

**FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:**

SERVED BY EMPLOYMENT SERVICES; AND 7,822 INDIVIDUALS SERVED BY YOUTH,  
HOUSING AND FAMILY RESOURCES. MET OR EXCEEDED OUTCOME GOALS IN NEARLY  
EVERY LINE OF SERVICE: THERAPEUTIC FOSTER CARE SERVED 192 CHILDREN;  
CAMP NOAH PARTICIPANTS WERE SERVED IN 15 COMMUNITIES ACROSS 7 STATES  
AND TERRITORIES, 51% OF THOSE WE SERVED IN EMPLOYMENT SERVICES MOVED TO  
UNSUBSIDIZED EMPLOYMENT.

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number

41-0872993

## FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

FACILITIES WORKING WITH CHILDREN OF ALL AGES, CHILDREN AND YOUTH SERVED BY 333 FOSTER GRANDPARENTS; 2,524 INDIVIDUALS WERE SERVED BY SENIOR CORP VOLUNTEERS; 92% OF GUARDIANSHIP SURVEYED WERE ASSESSED TO BE IN THE LEAST RESTRICTIVE, MOST APPROPRIATE ENVIRONMENT TO MEET THEIR NEEDS. GUARDIANSHIP SERVED 1,275 INDIVIDUALS FOR THE YEAR. 84% OF 606 POOLED TRUST CLIENTS SURVEYED WERE SATISFIED WITH THEIR SERVICE.

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

THE BOARD OF DIRECTORS SHALL ESTABLISH AN EXECUTIVE COMMITTEE COMPOSED OF THE NON-COMPENSATED OFFICERS, A BISHOP SERVING AS DIRECTOR, AND ONE ADDITIONAL DIRECTOR. THE EXECUTIVE COMMITTEE HAS THE AUTHORITY OF THE BOARD OF DIRECTORS IN THE MANAGEMENT OF THE BUSINESS OF THE ORGANIZATION IN THE INTERVAL BETWEEN MEETINGS OF THE BOARD OF DIRECTORS.

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

EACH SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA LOCATED IN THE STATE OF MINNESOTA ELECTS TWO DIRECTORS TO SERVE FOR A TERM OF THREE YEARS.

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

THE PUBLIC INSPECTION FORM 990 IS REVIEWED IN DETAIL BY THE ORGANIZATION'S MANAGEMENT AND IS PROVIDED TO EACH BOARD MEMBER FOR THEIR REVIEW AND FEEDBACK PRIOR TO FILING WITH THE IRS.

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

NO MEMBER OF THE BOARD OF DIRECTORS SHALL BE EMPLOYED BY THE ORGANIZATION NOR SHALL THEY HOLD ANY DIRECT OR INDIRECT FINANCIAL INTEREST IN THE ASSETS, LEASES, BUSINESS TRANSACTIONS OR PROFESSIONAL SERVICES OF THE

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number

41-0872993

ORGANIZATION. EXCEPTIONS TO THIS POLICY MAY BE MADE BY THE BOARD OF DIRECTORS PURSUANT TO THE FOLLOWING REQUIREMENTS: (1) SHOULD ANY MEMBER OF THE BOARD OF DIRECTORS OR ANY INDIVIDUAL WHO SERVES ON A COMMITTEE OF THE BOARD BE INVOLVED IN ANY WAY, DIRECTLY OR INDIRECTLY, IN A BUSINESS OR FINANCIAL TRANSACTION PERTAINING TO THE ORGANIZATION, THAT PERSON SHALL MAKE KNOWN SUCH INVOLVEMENT TO THE BOARD BY PROVIDING FULL DISCLOSURE OF ALL INFORMATION RELEVANT TO THAT INVOLVEMENT; (2) UPON NOTICE BY THE INDIVIDUAL OF A BUSINESS OR FINANCIAL TRANSACTION PERTAINING TO THE ORGANIZATION, THE EXECUTIVE COMMITTEE SHALL CONSIDER SUCH INVOLVEMENT AND MAKE AN APPROPRIATE DECISION PERTAINING THERETO; AND (3) THE BOARD OR COMMITTEE MEMBER SHALL NOT PARTICIPATE IN ANY WAY WITH RESPECT TO THE DECISION AS TO SUCH MATTERS NOR SHALL THAT PERSON PARTICIPATE IN ANY VOTE TAKEN WITH RESPECT TO SUCH TRANSACTION.

LUTHERAN SOCIAL SERVICE OF MINNESOTA HOLDS THE REASONABLE EXPECTATION THAT EMPLOYEES AND THE ORGANIZATION WILL, AT ALL TIMES, BE GUIDED BY HONESTY, GOOD SENSE AND HIGH ETHICAL STANDARDS. THE ORGANIZATION EXPECTS EMPLOYEES TO HAVE A DUTY OF LOYALTY TO THE ORGANIZATION AND TO AVOID ANY CONFLICT OF INTEREST, AS OUTLINED BELOW, BETWEEN THEIR PERSONAL INTERESTS AND THE INTERESTS OF THE ORGANIZATION: (1) EMPLOYEES MAY NOT USE THEIR POSITION TO MAKE A PERSONAL PROFIT OR GAIN OTHER PERSONAL ADVANTAGES; (2) SHOULD ANY EMPLOYEE BE INVOLVED IN ANY WAY, DIRECTLY OR INDIRECTLY, IN A BUSINESS OR FINANCIAL TRANSACTION PERTAINING TO THE ORGANIZATION, THAT PERSON SHALL MAKE KNOWN SUCH INVOLVEMENT TO MANAGEMENT BY PROVIDING FULL DISCLOSURE OF ALL INFORMATION RELEVANT TO THAT INVOLVEMENT; (3) SENIOR MANAGEMENT, VICE PRESIDENTS AND THE PRESIDENT ARE REQUIRED BY THE BOARD OF DIRECTORS TO ANNUALLY COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT WHICH WILL BE MAINTAINED IN THE PERSONNEL FILES; (4) IF A MEMBER OF THE SENIOR MANAGEMENT

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number

41-0872993

TEAM, INCLUDING VICE PRESIDENTS AND THE PRESIDENT, HAS OR POTENTIALLY HAS SOME INVOLVEMENT IN A MATTER/ACTION THAT MAY BE A CONFLICT OF INTEREST, THAT INDIVIDUAL WILL EXCLUDE THEMSELVES FROM THE REVIEW AND DETERMINATION PROCESS OF THE MATTER.

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

THE ORGANIZATION'S BOARD OF DIRECTORS CONTRACTS WITH AN INDEPENDENT CONSULTANT ON A BI-ANNUAL BASIS FOR MANAGEMENT CONSULTING SERVICES RELATED TO EXECUTIVE COMPENSATION. EVERY TWO YEARS, A COMPLETE MARKET ANALYSIS IS CONDUCTED USING VARIOUS MARKET SURVEYS AND RECOMMENDATIONS PROVIDED TO THE BOARD BY THE CONSULTANT. IN THE YEAR THAT A FULL STUDY IS NOT CONDUCTED THE CONSULTANT PROVIDES ADVICE AND GUIDANCE BASED ON CURRENT DATA AND TRENDS IN THAT YEAR. THIS INFORMATION IS PRESENTED TO ALL BOARD MEMBERS FOR REVIEW. THE BOARD USES THIS INFORMATION IN CONJUNCTION WITH THE CEO PERFORMANCE REVIEW PROCESS AND THE ORGANIZATION'S SALARY ADMINISTRATION PROGRAM, TO DETERMINE THE APPROPRIATE SALARY ACTIONS. THE BOARD DOCUMENTS THE CEO'S PERFORMANCE REVIEW AND ITS APPROVAL OF ANY SALARY ACTION IS DOCUMENTED IN THE BOARD'S MINUTES. THE MOST RECENT YEAR THAT INCLUDED A REVIEW BY AN EXTERNAL CONSULTANT WITH RECOMMENDATIONS PROVIDED TO THE PRESIDENT/CEO WAS 2018. IN MARCH 2018, THE BOARD OF DIRECTORS REVISED THE BOARD POLICY MANUAL REGARDING THE CURRENT PERFORMANCE REVIEW PROCESS.

FOR ALL OTHER POSITIONS WITHIN THE ORGANIZATION, THE HUMAN RESOURCES DEPARTMENT - COMPENSATION, CONDUCTS MARKET DATA ANALYSIS BASED ON RELIABLE SURVEY DATA AVAILABLE IN-HOUSE AND FROM EXTERNAL SOURCES. PERIODIC REVIEWS ARE CONDUCTED BY AN EXTERNAL CONSULTANT. THE MOST RECENT YEAR THAT INCLUDED A REVIEW BY AN EXTERNAL CONSULTANT WAS 2014.

Name of the organization

LUTHERAN SOCIAL SERVICE OF MINNESOTA

Employer identification number

41-0872993

LSS OBTAINS MARKET DATA FOR ALL POSITIONS INCLUDING CABINET POSITIONS FROM RELIABLE AND VALID COMPENSATION SURVEYS EITHER BY PARTICIPATING IN THE SURVEYS OR PURCHASING THEM. WE LOOK AT THE MARKET MEDIAN AND OUR PAY PHILOSOPHY IS THAT WE COMPENSATE EMPLOYEES AT LEAST 90 PERCENT OF THE MARKET MEDIAN BASED ON FACTORS SUCH AS SKILLS, EDUCATION, GEOGRAPHY, ETC.

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

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

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

CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS	-24,007.
PENSION DECREASE	493,796.
CHANGE IN VALUE OF TRUSTS	-49,266.
CHANGE IN VALUE NONCONTROLLING INTEREST IN HOUSING LIMITED PARTNERSHIPS	-647,673.
TOTAL TO FORM 990, PART XI, LINE 9	-227,150.

**SCHEDULE R (Form 990)**

**Related Organizations and Unrelated Partnerships**

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization  
**LUTHERAN SOCIAL SERVICE OF MINNESOTA**

Employer identification number  
**41-0872993**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 83.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
REZEK HOUSE, LLC - 41-1957568 2485 COMO AVENUE ST. PAUL, MN 55108	HOUSING	MINNESOTA	-3,071.	0. OF MINNESOTA	LUTHERAN SOCIAL SERVICE OF MINNESOTA
LSS TOWNHOMES, LLC - 41-0514520 2485 COMO AVENUE ST. PAUL, MN 55108	HOUSING	MINNESOTA	-37,926.	1,155,675. OF MINNESOTA	LUTHERAN SOCIAL SERVICE OF MINNESOTA
LSS SUPPORTIVE HOUSING, LLC - 01-0800655 2485 COMO AVENUE ST. PAUL, MN 55108	HOUSING	MINNESOTA	-59,693.	392,410. OF MINNESOTA	LUTHERAN SOCIAL SERVICE OF MINNESOTA
CFCL LENDING, LLC - 26-1517105 2485 COMO AVENUE ST. PAUL, MN 55108	HOUSING	MINNESOTA	-1.	1,584,951. OF MINNESOTA	LUTHERAN SOCIAL SERVICE OF MINNESOTA

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
PARTNERS IN COMMUNITY SUPPORTS, INC. - 41-1976959, 2485 COMO AVENUE, ST. PAUL, MN 55108	PROVIDE SUPPORT FOR PEOPLE WITH DISABILITIES	MINNESOTA	501(C)(3)	LINE 10	LUTHERAN SOCIAL SERVICE OF MINNESOTA		X
LUTHERAN SOCIAL SERVICE FOUNDATION - 41-1690681, 2485 COMO AVENUE, ST. PAUL, MN 55108	CHARITABLE FOUNDATION	MINNESOTA	501(C)(3)	LINE 12A, I	LUTHERAN SOCIAL SERVICE OF MINNESOTA		X
CHILDREN'S HOME SOCIETY OF MINNESOTA - 41-0693906, 2485 COMO AVENUE, ST. PAUL, MN 55108	PROVIDE SUPPORT FOR CHILDREN	MINNESOTA	501(C)(3)	LINE 7	LUTHERAN SOCIAL SERVICE OF MINNESOTA		X
CHILDREN'S HOME SOCIETY FOUNDATION - 47-2390880, 2485 COMO AVENUE, ST. PAUL, MN 55108	CHARITABLE FOUNDATION	MINNESOTA	501(C)(3)	LINE 7	LUTHERAN SOCIAL SERVICE OF MINNESOTA		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2017



Part I Continuation of Identification of Disregarded Entities

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
CPCL, LLC - 41-0872993					
2485 COMO AVENUE					
ST. PAUL, MN 55108	HOUSING	MINNESOTA	-217,789.	0.	LUTHERAN SOCIAL SERVICE OF MINNESOTA
LSS ROLLING HILLS, LLC - 35-2477693					
2485 COMO AVENUE	HOUSING	MINNESOTA	-359,122.	12,258,660.	LUTHERAN SOCIAL SERVICE. OF MINNESOTA
ST. PAUL, MN 55108					
CPCL DULUTH - 81-1901996					
2485 COMO AVENUE	HOUSING	MINNESOTA	-4,284.	4,113,738.	LUTHERAN SOCIAL SERVICE OF MINNESOTA
ST. PAUL, MN 55108					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	(k) Percentage ownership
							Yes	No			
LSS PARK AVENUE APARTMENTS LP - 26-0666640, 2414 PARK AVENUE, MINNEAPOLIS, MN 55404	LOW INCOME HOUSING	MN	N/A	RELATED	0.	6,651.	X		N/A	X	.10%
RH-ST. PAUL APARTMENTS LP - 35-2477693, 2485 COMO AVENUE, MINNEAPOLIS, MN 55108	LOW INCOME HOUSING	MN	N/A	RELATED	0.	1,162.	X		N/A	X	.01%

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
PITTMAN TRUST - 20-7289437 2485 COMO AVENUE ST. PAUL, MN 55108	INVESTMENT	MN	N/A	TRUST	N/A	N/A	N/A		X
LSS POOLED TRUSTS REMAINDER TRUST - 26-6462248, 590 PARK ST, STE 310, ST. PAUL, MN 55103	INVESTMENT	MN	N/A	TRUST	N/A	N/A	N/A		X
LSS DEVELOPMENT, LLC - 26-1990682 2485 COMO AVENUE ST. PAUL, MN 55108	INVESTMENT HOLDING COMPANY	MN	LUTHERAN SOCIAL SERVICE OF MINNESOTA	C CORP	0.	0.	100.00%		X

**Part V** Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PARTNERS IN COMMUNITY SUPPORTS, INC.	S	2,933,097.	CONTRACT LOAN AMOUNT
(2) LUTHERAN SOCIAL SERVICE FOUNDATION	C	210,705.	AMOUNT GIFTED
(3) CHILDREN'S HOME SOCIETY	S	849,948.	INTERCOMPANY ACTIVITIES
(4)			
(5)			
(6)			





**Mail To:**  
Minnesota Attorney General's Office  
Charities Division  
445 Minnesota Street, Suite 1200  
St. Paul, MN 55101-2130

**STATE OF MINNESOTA  
CHARITABLE ORGANIZATION  
ANNUAL REPORT FORM**

(Pursuant to Minn. Stat. ch. 309)

**Website Address:**  
[www.ag.state.mn.us/charity](http://www.ag.state.mn.us/charity)

**SECTION A: Organization Information**

Legal Name of Organization LUTHERAN SOCIAL SERVICE OF MINNESOTA

Federal EIN: 41-0872993 Fiscal Year-End: 09302018  
mm/dd/yyyy

Did the organization's fiscal year-end change?  Yes  No

<b>Mailing Address:</b> PATRICK THUESON	<b>Physical Address:</b> PATRICK THUESON
Contact Person 2485 COMO AVENUE	Contact Person 2485 COMO AVENUE
Street Address ST PAUL, MN 55108	Street Address ST PAUL, MN 55108
City, State, and ZIP Code 651-642-5990	City, State, and ZIP Code 651-642-5990
Phone Number PATRICK.THUESON@LSSMN.ORG	Phone Number PATRICK.THUESON@LSSMN.ORG
Email Address	Email Address

1. Organization's website: WWW.LSSMN.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).  
 Alternate  Former  
 Alternate  Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).  
LUTHERAN SOCIAL SERVICE OF MINNESOTA

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A?  Yes  No

5. Total amount of contributions the organization received from Minnesota donors: \$ 5,374,287.

6. Has the organization's tax-exempt status with the IRS changed?  
 Yes  No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?  
 Yes  No If yes, attach explanation.

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

8. Has the organization been denied the right to solicit contributions by any court or government agency?

Yes  No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota?  Yes  No

If yes, provide the following information for each (attach list if more space is needed):

<b>ARIA COMMUNICATIONS</b>	<b>45,387.</b>
Name of Professional Fundraiser	Compensation
<b>717 WEST ST GERMAIN ST.</b>	<b>ST. CLOUD, MN 56301</b>
Street Address	City, State, and ZIP Code

10. Is the organization a food shelf?  Yes  No

If yes, is the organization required to file an audit?  Yes, audit attached  No

**Note:** An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an Independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation\* of more than \$100,000?  Yes  No

If yes, provide the following information for the five highest paid individuals:

Name and title	Compensation*	Other compensation
JODI HARPSTEAD CHIEF EXECUTIVE OFFICER	305,772.	31,065.
PATRICK THUESON CHIEF FINANCIAL OFFICER	249,943.	34,064.
JERELEE SCHOONOVER VICE PRESIDENT - CHIEF SE	193,024.	22,946.
MAUREEN WARREN CHIEF FAMILY SERVICES OFF	186,450.	22,014.
GEORGE KLAUSER ACO DIRECTOR	172,677.	28,005.

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**SECTION B: Financial Information**

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N.  
Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

**INCOME**

1. Contributions Received	\$ _____	1
2. Government Grants	\$ _____	2
3. Program Service Revenue	\$ _____	3
4. Other Revenue	\$ _____	4
5. <b>TOTAL INCOME</b>	\$ _____	5

**EXPENSES**

6. Program Expenses	\$ _____	6
7. Management & General Expenses	\$ _____	7
8. Fund-raising Expenses	\$ _____	8
9. <b>TOTAL EXPENSES</b>	\$ _____	9
10. <b>EXCESS or DEFICIT</b> (Line 5 minus Line 9)	\$ _____	10

**ASSETS**

11. Cash	\$ _____	11
12. Land, Buildings & Equipment	\$ _____	12
13. Other Assets	\$ _____	13
14. <b>TOTAL ASSETS</b>	\$ _____	14

**LIABILITIES**

15. Accounts Payable	\$ _____	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ _____	17
18. <b>TOTAL LIABILITIES</b>	\$ _____	18

**FUND BALANCE/NET WORTH**

(Line 14 minus Line 18)

\$ \_\_\_\_\_



**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**Section B (continued): Statement of Functional Expenses**

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4. Benefits paid to or for members				
5. Compensation of current officers, directors, trustees, and key employees				
6. Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B))				
7. Other salaries and wages				
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9. Other employee benefits				
10. Payroll taxes				
11. Fees for services (non-employees):				
a. Management				
b. Legal				
c. Accounting				
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other				
12. Advertising and promotion				
13. Office expenses				
14. Information technology				
15. Royalties				
16. Occupancy				
17. Travel				
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings				
20. Interest				
21. Payments to affiliates				
22. Depreciation, depletion, and amortization				
23. Insurance				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a.				
b.				
c.				
d.				
25. Total functional expenses. Add lines 1 through 24d				
26. Joint costs. Check here <input type="checkbox"/> If following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

**Section C: Board of Directors Signatures and Acknowledgment**

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

- CHIEF Operating OFFICER / CFO (Title) and - CHIEF EXECUTIVE OFFICER (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

Board of Directors (Board of Directors, Trustees, or Managing Group) adopted on the 8<sup>th</sup>

day of August, 20 19, approving the contents of the document, and do hereby certify that the

Board of Directors (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the

organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

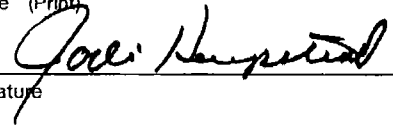
- PATRICK THYSSON  
Name (Print)

  
Signature

- CHIEF Operating OFFICER / CFO  
Title

8/9/19  
Date

- Jodi Harpstead  
Name (Print)

  
Signature

- CHIEF EXECUTIVE OFFICER  
Title

8/13/19  
Date

**LUTHERAN SOCIAL SERVICE OF MINNESOTA  
AND AFFILIATES**

**CONSOLIDATED FINANCIAL STATEMENTS**

**YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
TABLE OF CONTENTS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>CONSOLIDATED FINANCIAL STATEMENTS</b>	
<b>CONSOLIDATED STATEMENTS OF FINANCIAL POSITION</b>	<b>3</b>
<b>CONSOLIDATED STATEMENTS OF ACTIVITIES</b>	<b>5</b>
<b>CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES</b>	<b>7</b>
<b>CONSOLIDATED STATEMENTS OF CASH FLOWS</b>	<b>9</b>
<b>NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</b>	<b>10</b>



CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Lutheran Social Service of Minnesota and Affiliates  
St. Paul, Minnesota

We have audited the accompanying consolidated financial statements of Lutheran Social Service of Minnesota and Affiliates, which comprise the consolidated statements of financial position as of September 30, 2018 and 2017, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

Board of Directors  
Lutheran Social Service of Minnesota and Affiliates

***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Lutheran Social Service of Minnesota and Affiliates as of September 30, 2018 and 2017, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
January 29, 2019

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2018 AND 2017**

	2018				Lutheran Social Service Consolidated
	Lutheran Social Service	Children's Home Society of Minnesota	LSS PAA LP and Rolling Hills	Elimination	
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and Cash Equivalents	\$ 11,476,007	\$ 135,643	\$ 222,046	\$ -	\$ 11,833,696
Pledges Receivable, Net	996,015	-	-	-	996,015
Accounts Receivable, Net	16,266,476	512,829	323,175	(1,205,560)	15,896,920
Other Current Assets	628,288	249,673	24,971	-	902,932
Total Current Assets	<u>29,366,786</u>	<u>898,145</u>	<u>570,192</u>	<u>(1,205,560)</u>	<u>29,629,563</u>
Net Land, Building, and Equipment	36,524,060	6,176,989	17,529,223	(152,000)	60,078,272
Investments	6,352,070	7,803,727	-	-	14,155,797
Goodwill	1,454,207	-	-	-	1,454,207
Long-Term Pledges Receivable	167,096	-	-	-	167,096
Other Assets Limited to Use	3,478	-	68,155	-	71,633
Other Assets	1,096,898	196,124	1,119,995	(86,000)	2,327,017
Loan Receivable	629,000	-	-	(629,000)	-
Beneficial Interest in Perpetual Trust	2,827,427	1,727,855	-	-	4,555,282
Total Assets	<u>\$ 78,421,022</u>	<u>\$ 16,802,840</u>	<u>\$ 19,287,565</u>	<u>\$ (2,072,560)</u>	<u>\$ 112,438,867</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable, Accrued Liabilities, and Deferred Income	\$ 4,956,228	\$ 967,734	\$ 1,521,411	\$ (1,077,699)	\$ 6,367,674
Conditional Grants, Current	329,354	-	-	-	329,354
Borrowing Under Line of Credit	729,664	-	-	-	729,664
Accrued Payroll, Benefits, Taxes, and Withholding	9,689,817	353,533	-	-	10,043,350
Current Portion of Long-Term Debt	358,577	-	55,189	-	413,766
Total Current Liabilities	<u>16,063,640</u>	<u>1,321,267</u>	<u>1,576,600</u>	<u>(1,077,699)</u>	<u>17,883,808</u>
Accounts Payable to LSS under Management Agreement	-	849,948	-	(849,948)	-
Accrued Pension Liabilities	14,605,491	-	-	-	14,605,491
Obligation Under Trust Agreement	1,077,071	31,507	-	-	1,108,578
Conditional Grants, Long-Term	4,916,740	-	-	-	4,916,740
Asset Retirement Obligation	-	118,142	-	-	118,142
Long-Term Debt, Less Current Portion	4,778,154	-	5,232,288	(629,000)	9,381,442
Total Liabilities	<u>41,441,096</u>	<u>2,320,864</u>	<u>6,808,888</u>	<u>(2,556,647)</u>	<u>48,014,201</u>
<b>NET ASSETS</b>					
Unrestricted (Deficit)	7,876,810	(244,337)	12,478,677	484,087	20,595,237
Temporarily Restricted	22,798,836	6,306,682	-	-	29,105,518
Permanently Restricted	6,304,280	8,419,631	-	-	14,723,911
Total Net Assets	<u>36,979,926</u>	<u>14,481,976</u>	<u>12,478,677</u>	<u>484,087</u>	<u>64,424,666</u>
Total Liabilities and Net Assets	<u>\$ 78,421,022</u>	<u>\$ 16,802,840</u>	<u>\$ 19,287,565</u>	<u>\$ (2,072,560)</u>	<u>\$ 112,438,867</u>

See accompanying Notes to Consolidated Financial Statements.

2017

Lutheran Social Service	Children's Home Society of Minnesota	LSS PAA LP and Rolling Hills	Elimination	Lutheran Social Service Consolidated
\$ 8,143,760	\$ 111,581	\$ 253,978	\$ -	\$ 8,509,319
1,138,210	-	-	-	1,138,210
17,324,697	489,062	73,663	(1,467,859)	16,419,563
837,753	286,663	13,602	-	1,138,018
<u>27,444,420</u>	<u>887,306</u>	<u>341,243</u>	<u>(1,467,859)</u>	<u>27,205,110</u>
35,992,854	6,296,464	18,179,183	(152,000)	60,316,501
5,268,779	7,433,833	-	-	12,702,612
1,454,207	-	-	-	1,454,207
342,247	-	-	-	342,247
42,541	-	37,637	-	80,178
2,057,182	182,866	1,094,863	(404,995)	2,929,916
629,000	-	-	(629,000)	-
2,835,911	1,689,208	-	-	4,525,119
<u>\$ 76,067,141</u>	<u>\$ 16,489,677</u>	<u>\$ 19,652,926</u>	<u>\$ (2,653,854)</u>	<u>\$ 109,555,890</u>
\$ 4,321,133	\$ 857,972	\$ 1,448,205	\$ (1,308,015)	\$ 5,319,295
329,354	-	-	-	329,354
1,433,125	-	-	-	1,433,125
8,800,282	351,722	-	-	9,152,004
308,422	-	54,476	-	362,898
<u>15,192,316</u>	<u>1,209,694</u>	<u>1,502,681</u>	<u>(1,308,015)</u>	<u>16,596,676</u>
-	1,461,335	-	(1,461,335)	-
16,299,287	-	-	-	16,299,287
1,057,225	33,542	-	-	1,090,767
5,246,095	-	-	-	5,246,095
-	142,612	-	-	142,612
<u>4,488,062</u>	<u>-</u>	<u>5,274,722</u>	<u>(629,000)</u>	<u>9,133,784</u>
42,282,985	2,847,183	6,777,403	(3,398,350)	48,509,221
4,029,007	(918,402)	12,875,523	744,496	16,730,624
24,251,142	6,293,291	-	-	30,544,433
5,504,007	8,267,605	-	-	13,771,612
<u>33,784,156</u>	<u>13,642,494</u>	<u>12,875,523</u>	<u>744,496</u>	<u>61,046,669</u>
<u>\$ 76,067,141</u>	<u>\$ 16,489,677</u>	<u>\$ 19,652,926</u>	<u>\$ (2,653,854)</u>	<u>\$ 109,555,890</u>

See accompanying Notes to Consolidated Financial Statements.



**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES**  
**YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	2018			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
<b>REVENUE AND PUBLIC SUPPORT</b>				
Revenue:				
Government Fees and Grants	\$ 126,209,683	\$ 101,855	\$ -	\$ 126,311,538
Client Fees and Reimbursed Services	10,800,137	-	-	10,800,137
Investment Income	28,177	514,540	53,672	596,389
Other Gains (Losses)	1,016,268	10,111	(8,282)	1,018,097
<b>Total Revenue</b>	<b>138,054,265</b>	<b>626,506</b>	<b>45,390</b>	<b>138,726,161</b>
Public Support:				
Contributions	4,053,140	2,160,978	563,952	6,778,070
Nongovernmental Grants	51,139	2,443,294	-	2,494,433
Church	688,659	580,112	-	1,268,771
United Way	88,691	484,633	-	573,324
<b>Total Public Support</b>	<b>4,881,629</b>	<b>5,669,017</b>	<b>563,952</b>	<b>11,114,598</b>
Net Assets Released from Restriction	7,736,981	(8,048,956)	311,975	-
<b>Total Revenue and Public Support</b>	<b>150,672,875</b>	<b>(1,753,433)</b>	<b>921,317</b>	<b>149,840,759</b>
<b>EXPENSES</b>				
Program Service:				
Services for Children/Youth/Families/CFCL	31,344,191	-	-	31,344,191
Services for Older Adults	13,613,475	-	-	13,613,475
Services for People with Disabilities	85,022,458	-	-	85,022,458
<b>Total Program Service Expenses</b>	<b>129,980,124</b>	<b>-</b>	<b>-</b>	<b>129,980,124</b>
Support Service:				
Management and General	13,493,274	-	-	13,493,274
Fundraising	3,188,484	-	-	3,188,484
<b>Total Support Service Expenses</b>	<b>16,681,758</b>	<b>-</b>	<b>-</b>	<b>16,681,758</b>
<b>Total Expenses</b>	<b>146,661,882</b>	<b>-</b>	<b>-</b>	<b>146,661,882</b>
<b>CHANGE IN NET ASSETS - OPERATIONS</b>	<b>4,010,993</b>	<b>(1,753,433)</b>	<b>921,317</b>	<b>3,178,877</b>
<b>NONOPERATING</b>				
Pass-Through Revenues	8,179,116	-	-	8,179,116
Pass-Through Expenditures	(8,179,116)	-	-	(8,179,116)
Additional Pension Decrease	493,796	-	-	493,796
Change in Value of Split Interest Agreements	5,619	(25,296)	-	(19,677)
Change in Value of Trusts	-	(29,228)	(8,483)	(37,711)
Change in Value of Investments	1,878	369,042	818	371,738
Change in Value of Beneficial Interest Holdings	-	-	38,647	38,647
Noncontrolling Interest of LSS Park Avenue Apartments LP and Rolling Hills-St. Paul Apartments LP	(647,673)	-	-	(647,673)
<b>Change in Nets Assets Nonoperating</b>	<b>(146,380)</b>	<b>314,518</b>	<b>30,982</b>	<b>199,120</b>
<b>CHANGE IN NET ASSETS</b>	<b>3,864,613</b>	<b>(1,438,915)</b>	<b>952,299</b>	<b>3,377,997</b>
Net Assets - Beginning of Year	16,730,624	30,544,433	13,771,612	61,046,669
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 20,595,237</b>	<b>\$ 29,105,518</b>	<b>\$ 14,723,911</b>	<b>\$ 64,424,666</b>

See accompanying Notes to Consolidated Financial Statements.

## 2017

Unrestricted	Temporarily Restricted	Permanently Restricted	Total
\$ 115,337,818	\$ 309,355	\$ -	\$ 115,647,173
10,712,424	7,750	-	10,720,174
927	757,495	30,040	788,462
1,306,287	(6,848)	(787)	1,298,652
127,357,456	1,067,752	29,253	128,454,461
3,279,962	2,561,098	300,899	6,141,959
180,698	2,156,504	-	2,337,202
497,194	418,847	-	916,041
123,162	646,513	-	769,675
4,081,016	5,782,962	300,899	10,164,877
7,769,546	(7,769,546)	-	-
139,208,018	(918,832)	330,152	138,619,338
30,154,647	-	-	30,154,647
12,996,915	-	-	12,996,915
76,640,417	-	-	76,640,417
119,791,979	-	-	119,791,979
12,926,160	-	-	12,926,160
2,891,546	-	-	2,891,546
15,817,706	-	-	15,817,706
135,609,685	-	-	135,609,685
3,598,333	(918,832)	330,152	3,009,653
7,702,763	-	-	7,702,763
(7,702,763)	-	-	(7,702,763)
-	-	-	-
1,976,515	-	-	1,976,515
8,859	182,411	-	191,270
3,562	(55,865)	112,881	60,578
(1,736)	464,915	-	463,179
-	-	130,916	130,916
(748,800)	-	-	(748,800)
1,238,400	591,461	243,797	2,073,658
4,836,733	(327,371)	573,949	5,083,311
11,893,891	30,871,804	13,197,663	55,963,358
\$ 16,730,624	\$ 30,544,433	\$ 13,771,612	\$ 61,046,669

See accompanying Notes to Consolidated Financial Statements.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	2018			
	Program Service	Support Services		Total
		Management and General	Fundraising	
Salaries	\$ 52,238,776	\$ 8,018,485	\$ 1,612,294	\$ 61,869,555
Employee Benefits and Payroll Taxes	14,057,044	1,696,075	421,946	16,175,065
Total Personnel Costs	<u>66,295,820</u>	<u>9,714,560</u>	<u>2,034,240</u>	<u>78,044,620</u>
Professional Fees and				
Contract Services	1,785,108	1,042,536	27,993	2,855,637
Supplies	780,636	36,802	5,042	822,480
Communication	1,547,210	329,515	802,009	2,678,734
Occupancy	6,077,138	665,486	121,070	6,863,694
Equipment	423,791	247,455	42,318	713,564
Transportation	2,468,341	182,564	38,406	2,689,311
Staff Development	845,405	646,159	94,481	1,586,045
Client and Volunteer Expense	45,661,151	69,600	5,704	45,736,455
Other	369,719	342,776	17,221	729,716
Total Expense Before Depreciation	<u>126,254,319</u>	<u>13,277,453</u>	<u>3,188,484</u>	<u>142,720,256</u>
Depreciation	<u>3,725,805</u>	<u>215,821</u>	<u>-</u>	<u>3,941,626</u>
Total Expense	<u>\$ 129,980,124</u>	<u>\$ 13,493,274</u>	<u>\$ 3,188,484</u>	<u>\$ 146,661,882</u>

See accompanying Notes to Consolidated Financial Statements.

2017

Program Service	Support Services		Total
	Management and General	Fundraising	
\$ 49,141,473	\$ 7,445,457	\$ 1,470,995	\$ 58,057,925
12,951,083	1,660,802	358,753	14,970,638
<u>62,092,556</u>	<u>9,106,259</u>	<u>1,829,748</u>	<u>73,028,563</u>
1,842,879	1,217,308	5,696	3,065,883
760,388	41,080	6,786	808,254
1,412,343	272,468	725,072	2,409,883
5,626,655	691,200	126,923	6,444,778
395,892	391,941	41,209	829,042
2,499,862	52,570	29,914	2,582,346
815,160	553,364	51,546	1,420,070
40,266,986	75,312	12,342	40,354,640
362,737	281,200	62,310	706,247
<u>116,075,458</u>	<u>12,682,702</u>	<u>2,891,546</u>	<u>131,649,706</u>
3,716,521	243,458	-	3,959,979
<u>\$ 119,791,979</u>	<u>\$ 12,926,160</u>	<u>\$ 2,891,546</u>	<u>\$ 135,609,685</u>

See accompanying Notes to Consolidated Financial Statements.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 3,377,997	\$ 5,083,311
Change in Value of Split Interest Agreements	(19,677)	(191,270)
Change in Value of Trusts	(429,649)	(548,623)
Asset Retirement Obligations	(24,470)	(24,303)
Adjustment for Pension Liability	(1,693,796)	(3,176,515)
Noncash Donations of Low Interest Loans	(329,355)	(329,355)
Increase in Accrued Interest	85,007	90,941
Restricted Contributions of Long-Lived Assets	(563,952)	(300,899)
Bad Debt Adjustment	20,792	254,959
Realized and Unrealized Gain on Investments	(417,309)	(1,036,776)
Depreciation	4,482,194	4,589,833
Amortization of Capital Lease Assets	128,366	-
Amortization - Other	80,006	76,234
Loss (Gain) on Sale of Land, Building, and Equipment	128,810	(87,864)
Decrease (Increase) in Receivables	819,197	(3,772,007)
Decrease in Other Assets	876,444	3,334,599
Increase in Current Liabilities	1,939,725	274,359
Net Cash Provided by Operating Activities	8,460,330	4,236,624
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Investments	(1,028,744)	(371,119)
Proceeds from Sale of Investments	183,864	65,375
Proceeds from Sale of Land, Building, and Equipment	-	91,764
Capital Expenditures	(4,097,611)	(7,088,280)
Net Cash Used by Investing Activities	(4,942,491)	(7,302,260)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Line of Credit Payments	(739,796)	(297,044)
Long-Term Debt Payments	(270,017)	(363,896)
Line of Credit Proceeds	36,335	-
Restricted Contributions of Long-Lived Assets	563,952	300,899
Distributions from Trusts and Split Interest Agreements	216,064	587,049
Net Cash (Used) Provided by Financing Activities	(193,462)	227,008
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	3,324,377	(2,838,628)
Cash and Cash Equivalents - Beginning of Year	8,509,319	11,347,947
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 11,833,696	\$ 8,509,319
<b>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</b>		
Cash Paid for Interest	\$ 277,308	\$ 238,044
Assets Acquired Through Capital Leases	\$ 607,146	\$ -

See accompanying Notes to Consolidated Financial Statements.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Lutheran Social Service of Minnesota and Affiliates (the Organization) is one of the largest statewide private social service organizations in Minnesota and is affiliated with the six Minnesota synods of the Evangelical Lutheran Church in America. The consolidated financial statements of the Organization include the following Affiliates:

- Children's Home Society of Minnesota
- Lutheran Social Service of Minnesota Foundation
- Rezek House LLC
- LSS Townhomes LLC
- LSS Supportive Housing LLC
- Partners in Community Supports, Inc.
- CFCL LLC
- LSS Development LLC
- LSS Park Avenue Apartments LP
- RH-Saint Paul Apartments LP
- LSS Rolling Hills LLC
- CFCL Duluth LLC

Children's Home Society of Minnesota (CHS) is incorporated as a nonprofit organization. CHS exists to help children thrive, and to build, strengthen, and sustain individual, family, and community life. CHS was affiliated with the Organization on October 1, 2014. LSS has control of up to 70% of CHS's board of directors. In addition, the Organization has rented office space from CHS. The effect of these intercompany transactions, including management fees, the leasing of space, and other expenditures, have been eliminated from the Organization's 2018 and 2017 consolidated financial statements. The year-end of CHS is June 30, which differs from the Organization's year-end of September 30.

Program services are grouped into three service categories, which are:

- Children, Youth, Families and the Center for Changing Lives
- Services for Older Adults
- People with Disabilities

The Organization has over 350 program units in over 300 locations in the state of Minnesota that provided services to more than 100,000 persons in 2018.

**Basis of Presentation**

Net assets and revenues, public support, and expenses are classified based on the existence or absence of donor-imposed restrictions. Net assets of the Organization and changes therein are classified into the following three categories:

Unrestricted Net Assets – Resources over which the board of directors has discretionary control. Designated amounts represent those assets which the board has set aside for a particular purpose.

Temporarily Restricted Net Assets – Those resources subject to donor-imposed restrictions which will be satisfied by actions of the Organization or passage of time.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

Permanently Restricted Net Assets – Those resources subject to a donor-imposed restriction that they be maintained permanently by the Organization. The donors of these resources permit the Organization to use all or part of the income earned, including capital appreciation, or related investments for unrestricted or temporarily restricted purposes. For endowments, the Organization classifies as permanently restricted net assets the original value of the gifts to the endowment and the value of subsequent gifts to the endowment.

Revenues are reported as an increase in unrestricted net assets unless use of the related asset is limited by donor-imposed restrictions. Expenses are reported as a decrease in unrestricted net assets. The Organization has elected to present temporarily restricted contributions, which are fulfilled in the same time period, within the unrestricted net asset class.

**Cash and Cash Equivalents**

The Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. At times such deposits may be in excess of Federal Deposit Insurance Corporation insurance limits. At times, the investment portfolio may contain cash and cash equivalents that are included in investments in the consolidated statement of financial position.

**Pledges Receivable**

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. Pledges that are expected to be collected within one year are recorded at their net realizable value. Pledges that are expected to be collected in future years are recorded at the present value of the amount expected to be collected. The discounts on those amounts are computed using an imputed interest rate applicable to the year in which the pledge is received. Conditional pledges are not included as support until such time as the conditions are substantially met.

**Accounts Receivable**

The Organization provides an allowance for uncollectible accounts based on the reserve method using management's judgment and the Organization's approved policy. Payment for services is required within 30 days of receipt of invoice. An allowance is estimated for accounts receivable based on the Organization's policy as well as historical experience of the Organization. The Organization policy is based on determined percentages of outstanding receivables by age of the balance. When all collection efforts have been exhausted, the receivable is written off against the related reserve. At September 30, 2018 and 2017, the allowance for uncollectible accounts was \$176,709 and \$202,453, respectively.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Land, Buildings, and Equipment**

Property and equipment acquisitions are recorded at cost. Donated items are recorded at fair value on the date received. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. The Organization's capitalization threshold for assets with useful life of greater than one year is \$1,500.

Artwork has been donated to the Organization strictly for the enjoyment of people we serve and other stakeholders. Such donations are recorded at fair market value. These assets are not depreciated but are evaluated annually for impairment.

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support 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 restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization depreciates such assets over their estimates useful life, and releases such restrictions as to use by transferring amounts from temporarily restricted funds to unrestricted funds.

**Investments**

The Organization invests in a variety of investment vehicles. In general, investments are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, changes in the values of investments will occur in the near term and such changes could materially affect the amounts reported.

**Goodwill**

The Organization acquired controlling interest in Partners in Community Supports, Inc. (PICS) effective April 1, 2008 recognizing goodwill in the amount of \$729,207.

During fiscal year 2010, the Organization purchased substantially all the assets, excluding real estate, of Empowerment Services Inc. (ESI), a Minnesota corporation, recognizing goodwill in the amount of \$350,000.

On June 30, 2013, PICS acquired the customers of two other Fiscal Support entities (Dungarvin & CCP) recognizing an additional \$300,000 in goodwill.

In fiscal year 2016, LSS acquired two group homes located in Elk River from Opportunity Partners recognizing \$75,000 in goodwill from the transaction.

The Organization does not amortize goodwill. Goodwill is tested for impairment using a qualitative assessment to determine whether it is more likely than not that the fair value is less than its carrying amount.



**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Long-Lived Assets**

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. An impairment loss would be recognized when estimated future cash flows expected to result from the use of the asset and its eventual disposition is less than its carrying amount.

**Deferred Financing Costs**

Deferred financing costs consist of finance and closing costs of tax-exempt revenue bonds. These amounts are being amortized over the life of the related liability. These costs are presented net with the related long-term debt (Note 8). The Organization adopted a recently issued accounting standard that required this treatment and this change has been retrospectively applied to prior periods presented as if the policy had always been used.

**Split Interest Agreements**

The Organization is named as a beneficiary in various gift annuities, charitable remainder trusts, and unitrusts. Upon notification of the gift, an asset is recorded for the difference between the fair value of those assets and the liability under the gift contracts with donors. The amount expected to be received is established at the time of the contribution using life expectancy actuarial tables, expected investment returns and annuity payments, and is revalued at the end of each fiscal year. Actual gains and losses resulting from the annual revaluation of these obligations are reflected as temporarily or permanently restricted, consistent with the method used to initially record the contributions.

The value of these gifts was \$291,020 and \$414,810 at September 30, 2018 and 2017, respectively. The assets are recorded in the Other Assets on the consolidated statements of financial position.

The Organization became the trustee for the Pittman Trust in 2007. The trust is held for 20 years. The trust provides that the lower of 8% of trust assets or the total interest and dividends earned by the trust will be distributed to the remainders. At the end of 20 years, the trust will pay out to the Organization. The value of the trust, as of 2018, is booked at present value of \$957,284, as an asset of \$2,034,355 and an offsetting liability of \$1,077,071 for the value of the future obligations under the trust. As of 2017, the value of the trust was booked at present value of \$843,999, as an asset of \$1,901,224 and an offsetting liability of \$1,057,225 for the value of the future obligations under the trust. The Pittman Trust assets are recorded in the Investments line and the Pittman Trust liability is recorded in the Obligation Under Trust Agreement line on the consolidated statements of financial position.

Various other trust and annuity liabilities have also been recorded at September 30, 2018. The total of these liabilities that have been recorded in the Obligation Under Trust Agreement line on the consolidated statements of financial position totaled \$31,507 and \$33,542 at September 30, 2018 and 2017, respectively.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Conditional Grants**

Forgivable loans have been recorded as conditional contributions. Revenue from these loans is being recognized evenly over the conditional use period. As such they are recorded as a long-term liability.

**Asset Retirement Obligation**

A conditional asset retirement obligation is a legal obligation to perform an asset retirement activity in which the timing and/or settlement are conditional on a future event that may or may not be within the control of the entity. The Organization estimated the cost of any potential obligation to remove asbestos. The Organization used a future value rate assumption of 3% and a present value risk-free rate of 7% to determine the potential liability. The Organization has recorded a liability of \$118,142 and \$142,612 at September 30, 2018 and 2017, respectively.

**Government Contracts**

Government contracts are recorded as revenue when earned. The rates for the waived service programs are determined each year through negotiations with various counties in the state of Minnesota. Revenue is earned when eligible expenditures, as defined in each grant or contract, are made. Funds received but not yet earned are shown as deferred revenue.

Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the final assessment is made.

The Organization receives a significant portion of its governmental service fees from Medicaid, Medical Assistance, Minnesota Supplemental Assistance, Social Security, and Supplemental Security income which are subject to regulated rate increases.

**Adoption Fees**

Adoption fee revenue is included as a part of Client Fees and Reimbursed Services on the consolidated statement of activities. Revenue recognition of adoption fees occurs as follows: half of the initial coordination fees are recognized at the initiation of the adoption process; the remaining portion is amortized over 16 months, management's estimated average length of time until an adoption is completed.

**Contributions**

Contributions, unconditional promises to give, and other assets are recognized at fair values and are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor.

The Organization reports gifts as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the consolidated statement of activities as Net Assets Released from Restrictions.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Advertising Expenses**

Advertising expenditures are expensed as incurred. Advertising expense for the years ended September 30, 2018 and 2017 totaled \$230,759 and \$208,214, respectively.

**Functional Expense Allocation**

Expenses are allocated based on direct expenses whenever possible. Indirect expenses are allocated based on the best estimates of management.

**Tax-Exempt Status**

Lutheran Social Service of Minnesota, Lutheran Social Service of Minnesota Foundation, Children's Home Society of Minnesota, and Partners In Community Supports, Inc. (PICS) have tax-exempt status under Section 501(c)(3) of the Internal Revenue Code (IRC) and Minnesota Statute. Rezek House LLC, LSS Townhomes LLC, LSS Supportive Housing LLC, CFCL LLC, and CFCL Duluth LLC are single member limited liability companies, the activities of which are reported within the activities of the Organization as exempt activities. The Organization has been classified as an organization that is a public charity under the IRC and charitable contributions by the donors are tax deductible.

LSS Park Avenue Apartments LP and LSS Development LLC are taxable entities formed as part of the financing of Park Avenue Apartments. The project provides low income individuals and families a quality place to live at below market rates. After the tax credit financing period ends in 2024, the Organization has the option to acquire the property at a bargain purchase price from their financing partner.

RH Saint Paul Apartments LP and LSS Rolling Hills LLC are taxable entities formed as a part of the financing of Rolling Hills Apartments. This project, like Park Avenue Apartments provides low income individuals and families a quality place to live at below market rates. RH Saint Paul Apartments LP is a partnership between LSS Rolling Hills LLC (a single member LLC of Lutheran Social Services of Minnesota) and RH Developer LLC (a for-profit company).

The Organization has adopted the income tax standard regarding the recognition and measurement of uncertain tax positions. The Organization has no current obligation for unrelated business income tax. The Organization's tax returns are subject to review and examination by federal and state authorities.

**Use of Estimates**

The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) 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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Nonoperating Activities**

Nonoperating activities consist of gains and losses and other occurrences that fall outside of the normal operations of the Organization.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 29, 2019, the date the consolidated financial statements were available to be issued.

**NOTE 2 PLEDGES RECEIVABLE**

Pledges receivable at September 30, 2018 and 2017 consist of commitments from various donors. The discount rate has been imputed at 3.5%, which approximates the Organization's risk free borrowing rate at September 30, 2018 and 2017. The allowance for uncollectible accounts was \$5,185 and \$23,015 for 2018 and 2017, respectively.

	2018	2017
Unconditional Pledges Receivable	\$ 1,186,059	\$ 1,517,485
Unamortized Discount	(17,763)	(14,013)
Allowance for Uncollectible Accounts	(5,185)	(23,015)
Total	\$ 1,163,111	\$ 1,480,457
Amounts Due in:		
Less Than One Year	\$ 1,001,200	\$ 1,161,225
Greater Than One Year	184,859	356,260
Total	\$ 1,186,059	\$ 1,517,485

Pledges receivable are recorded on the financial statements as follows:

	2018	2017
Current Pledges Receivable	\$ 996,015	\$ 1,138,210
Long-Term Pledges Receivable	167,096	342,247
Total	\$ 1,163,111	\$ 1,480,457

Pledges receivable from board members and employees totaled \$467,069 and \$331,900 at September 30, 2018 and 2017, respectively.

**NOTE 3 FAIR VALUE OF FINANCIAL INSTRUMENTS**

The carrying amounts of cash and cash equivalents, accounts receivable and accounts payable approximate fair value because of the short maturity of these financial instruments. The fair value of pledges receivable, which is based on discounted cash flows using current interest rates, approximates the carrying value. The carrying values of investments and the beneficial interest in perpetual trust, which are the fair value, are based upon fair value measurements.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 3 FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)**

**Fair Value Hierarchy**

The Organization has categorized its financial instruments based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value of the instrument.

Financial assets recorded on the statement of financial position are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Organization has the ability to access (examples include active exchange-traded equity securities, listed derivatives, and most U.S. government and agency securities).

*Level 2* – Financial assets and liabilities whose values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in nonactive markets (examples include corporate and municipal bonds, which trade infrequently);
- pricing models whose inputs are observable for substantially the full term of the asset or liability (examples include most over-the-counter derivatives, including interest rate and currency swaps); and
- pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability (examples include certain residential and commercial mortgage related assets, including loans, securities, and derivatives).

*Level 3* – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability (examples include certain private equity investments, long-term promises to give, split-interest agreements, and long-term grants payable).

The Organization adopted ASU No. 2015-07 which removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share expedient.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 3 FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)**

**Fair Value Hierarchy (Continued)**

The following tables present the Organization's value for those investments, excluding money market funds, measured at fair value on a recurring basis as of September 30:

	2018			
	Level 1	Level 2	Level 3	Total
<b>INVESTMENTS</b>				
Equities	\$ 6,054,761	\$ -	\$ -	\$ 6,054,761
Fixed Income	2,763,227	-	-	2,763,227
Mutual Funds	1,565,180	-	-	1,565,180
Bonds	-	400,963	-	400,963
Real Asset Securities	88,843	-	-	88,843
Total Investments				
Measured at Fair Value on a Recurring Basis	<u>\$ 10,472,011</u>	<u>\$ 400,963</u>	<u>\$ -</u>	<u>\$ 10,872,974</u>
<b>BENEFICIAL INTEREST IN PERPETUAL TRUST</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,555,282</u>	<u>\$ 4,555,282</u>
	2017			
	Level 1	Level 2	Level 3	Total
<b>INVESTMENTS</b>				
Equities	\$ 5,066,884	\$ -	\$ -	\$ 5,066,884
Fixed Income	2,355,958	-	-	2,355,958
Mutual Funds	1,256,782	-	-	1,256,782
Bonds	-	561,878	-	561,878
Real Asset Securities	91,010	-	-	91,010
Total Investments				
Measured at Fair Value on a Recurring Basis	<u>\$ 8,770,634</u>	<u>\$ 561,878</u>	<u>\$ -</u>	<u>\$ 9,332,512</u>
<b>BENEFICIAL INTEREST IN PERPETUAL TRUST</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,525,119</u>	<u>\$ 4,525,119</u>

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 3 FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)**

**Fair Value Hierarchy (Continued)**

The totals in the previous table do not include certain amounts as they are not measured on a recurring basis at fair value. The table below reconciles total investments:

	<u>2018</u>	<u>2017</u>
Total Investments	\$ 14,155,797	\$ 12,702,612
Investments Not Measured at Fair Value on a Recurring Basis:		
Cash and Cash Equivalents	(366,395)	(623,921)
Dynamic Asset Allocation Overlay	(2,041,083)	(1,893,995)
Alternative Investments	(1,027,604)	(994,206)
Other Investments Within Other Assets	<u>152,259</u>	<u>142,022</u>
Total Investments Measured at Fair Value on a Recurring Basis	<u>\$ 10,872,974</u>	<u>\$ 9,332,512</u>

**Fair Value Measurements**

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. Additional information on how the Organization measures fair value is as follows:

Investments – Investments are recorded at fair value on a recurring basis. Fair value measurement is based upon quoted prices. Securities valued using Level 1 inputs include those traded on an active exchange, such as the New York Stock Exchange, as well as U.S. treasury and other U.S. government and agency mortgage-backed securities that are traded by dealers or brokers in active over-the-counter markets.

Beneficial Interest in Perpetual Trusts – Perpetual Trusts are recorded at fair value on a recurring basis. Fair value measurement is estimated based upon the Organization's percentage interest in the fair value of the trust's assets, and, accordingly, are classified using Level 3 inputs. The underlying assets in the trusts are valued based upon quoted prices.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 3 FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)**

**Level 3 Assets**

The following table provides a summary of changes in fair value of the Organization's Level 3 financial assets for the years ended September 30, 2018 and 2017:

	Beneficial Interest in <u>Perpetual Trust</u>
Balance as of October 1, 2017	\$ 4,525,119
Distribution	(216,064)
Change in Value	<u>246,227</u>
Balance as of September 30, 2018	<u>\$ 4,555,282</u>

	Beneficial Interest in <u>Perpetual Trust</u>
Balance as of October 1, 2016	\$ 4,281,321
Distribution	(209,934)
Change in Value	<u>453,732</u>
Balance as of September 30, 2017	<u>\$ 4,525,119</u>

The underlying assets consist of securities that are classified as Level 3 assets and the Organization's fair value is determined by taking the fund or trust's total value multiplied by their interest in the fund or trust, as stated in the fund and trust document.

**Net Asset Value Per Share**

The Organization invests primarily in investment funds, limited partnerships, or interest bearing securities, referred to collectively for this purpose as investment funds. In situations where the investment fund does not have readily determinable net asset value per share or its equivalent investment funds are presented in the accompanying financial statements at fair value as determined under FASB Accounting Standards Codification ASC 820; *Fair Value Measurements and Disclosures*. The following table lists investments in investment funds by major category:

	2018 Net Asset Value	2017 Net Asset Value	Underfunded Commitments	Redemption Frequency	Redemption Notice Period
Dynamic Asset Allocation Overlay	\$ 2,041,083	\$ 1,893,995	\$ -	Monthly	90 Days
Alternative Investments	1,027,604	994,206	-	Monthly	30 Days
	<u>\$ 3,068,687</u>	<u>\$ 2,888,201</u>	<u>\$ -</u>		



**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 3 FAIR VALUE OF FINANCIAL INSTRUMENTS (CONTINUED)**

**Basis for Fair Value Measurements**

***Dynamic Asset Allocation Overlay***

Dynamic asset allocation overlay funds include investments in two portfolios that no longer have active tickers. The investment objective of these two portfolios is to moderate the volatility of an equity-oriented asset allocation over the long-term. Accordingly, the portfolios may invest in a diversified portfolio of securities. The fund strikes a daily net asset value (NAV), but because these portfolios are now private, this is not published on the NASDAQ.

***Alternative Investments***

Alternative investments represent ownership interest in a fund that exists to seek long-term capital appreciation. The fund seeks to achieve its investment objective primarily by allocating its assets among investments in a diversified portfolio of private investment vehicles, commonly referred to as hedge funds. The fund pursues the following strategies: long/short equity, event driven, credit/distressed, emerging markets, global macro, and other strategies. The fund is valued and traded monthly and generally uses the NAV provided by the underlying portfolios to determine the monthly value of the fund.

**NOTE 4 LAND, BUILDING, AND EQUIPMENT**

Cost and related accumulated depreciation at September 30, 2018 and 2017 were:

	2018		2017	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	\$ 5,665,993	\$ -	\$ 5,441,673	\$ -
Land Improvements	1,291,027	805,681	1,238,745	692,789
Construction in Process	49,344	-	386,728	-
Building and Building Improvements	77,135,369	26,208,003	73,859,087	23,802,204
Equipment	16,140,349	14,277,143	15,922,877	12,733,174
Vehicles	152,933	152,933	152,933	149,304
Capital Lease - Vehicles	945,384	187,899	1,651,464	1,289,067
Donated Artwork	329,532	-	329,532	-
	<u>\$ 101,709,931</u>	<u>\$ 41,631,659</u>	<u>\$ 98,983,039</u>	<u>\$ 38,666,538</u>
Net Land, Building, and Equipment	<u>\$ 60,078,272</u>		<u>\$ 60,316,501</u>	

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 5 BENEFICIAL INTEREST IN PERPETUAL TRUST**

The Organization has two perpetual trusts included in permanently restricted net assets. Under the terms of the trusts, the Organization has the irrevocable right to receive the income on trust assets, subject to certain limitations, but will never receive the assets held in trust. The unrealized gains or losses and the undistributed earnings on the trusts are reported as additions or subtractions to the permanently restricted net asset balances.

The Anderson Trust was valued at \$2,827,427 and \$2,835,911 at September 30, 2018 and 2017, respectively. The distributed income from this trust is to be used for children and adults with disabilities within a 50-mile radius of the old Vasa home located near Red Wing, Minnesota. Income distributions from the trust were \$136,064 and \$134,934 for the years ended September 30, 2018 and 2017, respectively.

The Humphrey Trust was valued at \$1,727,855 and \$1,689,208 at September 30, 2018 and 2017, respectively. The Organization was named as a 5% beneficiary of the trust and receives 5% of the designated distributions from the trust. Distributions from the trust were \$80,000 and \$75,000 for the years ended September 30, 2018 and 2017, respectively.

**NOTE 6 PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS**

**Defined Benefit Pension Plan**

The Organization has a noncontributory defined benefit pension plan. The Organization froze its defined benefit pension plan for all participants. The plan provided for 100% vesting after five years of service or attainment of the normal retirement age of 65, with reduced compensation in cases of early retirement. Benefits are based on credited years of service and the average of the employee's highest compensation over a consecutive 36-month period during the 10 years prior to retirement.

The measurement dates used for the plan disclosures are as of September 30, 2018 and 2017 and for the years then ended.

The changes in the projected benefit obligation are as follows:

	2018	2017
<b>Change in Projected Benefit Obligation:</b>		
Projected Benefit Obligation at Beginning of Year	\$ 39,868,624	\$ 40,496,686
Interest Cost	1,666,586	1,685,311
Actuarial Loss (Gain)	137,319	(16,658)
Benefits Paid	(2,395,730)	(2,296,715)
Projected Benefit Obligation at End of Year	\$ 39,276,799	\$ 39,868,624

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 6 PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS (CONTINUED)**

**Defined Benefit Pension Plan (Continued)**

	<u>2018</u>	<u>2017</u>
<b>Change in Plan Assets:</b>		
Fair Value of Plan Assets at Beginning of Year	\$ 23,569,337	\$ 21,020,884
Actual Return on Plan Assets	2,365,905	3,795,831
Employer Contribution	1,200,000	1,200,000
Expenses	(68,204)	(150,663)
Benefits Paid	<u>(2,395,730)</u>	<u>(2,296,715)</u>
Fair Value of Plan Assets at End of Year	<u>\$ 24,671,308</u>	<u>\$ 23,569,337</u>
<b>Funded Status of the Plan:</b>		
Benefit Obligation	\$ 39,276,799	\$ 39,868,624
Fair Value of Plan Assets	<u>24,671,308</u>	<u>23,569,337</u>
Excess of Benefit Obligation Over Fair Value of Plan Assets	<u>\$ (14,605,491)</u>	<u>\$ (16,299,287)</u>
<b>Components of Net Periodic Benefit Costs:</b>		
Interest Cost	\$ 1,666,586	\$ 1,685,311
Expected Return on Plan Assets	(1,837,718)	(1,637,802)
Amortization of Net Loss	<u>569,149</u>	<u>674,471</u>
Net Periodic Pension Cost	<u>\$ 398,017</u>	<u>\$ 721,980</u>
<b>Underfunded Plan Information:</b>		
Projected Benefit Obligation at End of Year	\$ 39,276,799	\$ 39,868,624
Accumulated Benefit Obligation at End of Year	39,276,799	39,868,624
Fair Value of Assets at End of Year	24,671,308	23,569,337

Weighted average assumptions used to determine net periodic benefit cost are as follows:

	<u>2018</u>	<u>2017</u>
<b><u>Actuarial Assumptions</u></b>		
<b>Assumptions Used to Determine Benefit Obligations at September 30:</b>		
Assumed Discount Rate	4.30%	4.25%
Assumed Annual Increase in Salaries	-	-
<b>Assumptions Used to Determine Net Periodic Benefit Cost for Years Ended September 30:</b>		
Assumed Discount Rate	4.25%	4.25%
Expected Long-Term Return on Plan Assets	8.00%	8.00%
Assumed Annual Increase in Salaries	-	-

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 6 PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS (CONTINUED)**

**Defined Benefit Pension Plan (Continued)**

***Investment Allocation/Basis Used to Determine Expected Long-Term Rate of Return***

This investment policy is to enhance the value of Defined Benefit Plan funds held in the portfolio(s) and at the same time provide a dependable, increasing source of income, which will be used to support benefit distributions of the plan. The portfolio shall be composed of diversified assets, including both equities and fixed-income investments. The equities are designed to provide current income, growth of income and appreciation of principal. The fixed-income investments are intended to provide a predictable and reliable source of interest income while reducing the volatility of the portfolio. As a long-term policy guideline, equity investments will constitute 65% of plan assets and fixed income (bonds and cash) 35% of the portfolio.

The percentage of the fair value of total plan assets held as of September 30, 2018 and 2017 (the measurement date) by asset category is as follows:

	2018	2017
The Plan assets are invested as follows:		
Equity Securities	71%	82%
Debt Securities	29%	18%

***Fair Value Measurement of Plan Assets***

The plan uses fair value measurement to record fair value adjustments to certain assets and to determine fair value disclosures. The following table presents the fair value hierarchy for the balances of the assets of the plan measured at fair value on a recurring basis as of September 30:

	2018			Total
	Level 1	Level 2	Level 3	
Investments:				
Equities	\$ 9,538,356	\$ 1,914,838	\$ -	\$ 11,453,194
Mutual Funds	-	6,111,872	-	6,111,872
Bonds	-	7,023,162	-	7,023,162
Total	\$ 9,538,356	\$ 15,049,872	\$ -	\$ 24,588,228
	2017			Total
	Level 1	Level 2	Level 3	
Investments:				
Equities	\$ 8,384,245	\$ 2,230,430	\$ -	\$ 10,614,675
Mutual Funds	-	8,537,663	-	8,537,663
Bonds	-	4,253,211	-	4,253,211
Total	\$ 8,384,245	\$ 15,021,304	\$ -	\$ 23,405,549

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 6 PENSION AND OTHER POSTRETIREMENT BENEFIT PLANS (CONTINUED)**

**Defined Benefit Pension Plan (Continued)**

***Fair Value Measurement of Plan Assets (Continued)***

The totals above do not include certain amounts as they are not measured on a recurring basis at fair value. The table below reconciles total investments:

	<u>2018</u>	<u>2017</u>
Total Investments	\$ 24,671,308	\$ 23,569,337
Investments Not Measured at Fair Value on a Recurring Basis:		
Cash and Cash Equivalents	<u>(83,080)</u>	<u>(163,788)</u>
Total Investments Measured at Fair Value on a Recurring Basis	<u>\$ 24,588,228</u>	<u>\$ 23,405,549</u>

***Current Funding and Estimated Future Benefit Payments***

The Organization provided funding to the plan of \$1,200,000 during the years ended 2018 and 2017. Additional funding of \$1,200,000 annually is expected.

Estimated future benefit payments, which reflect expected future services, are as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2019	\$ 2,446,423
2020	2,520,746
2021	2,597,238
2022	2,621,278
2023	2,656,337
2024-2028	12,950,211

**Other Postretirement Benefits**

The Organization also has a defined contribution 403(b) retirement savings plan that covers substantially all employees. Employees can elect to contribute a portion of their pretax earnings to the plan. Employees are eligible for participation in the plan upon employment. In 2018 and 2017, the Organization matched participant contributions by 50% up to the first 4% of eligible compensation. The plan was amended in fiscal 2005 to allow for employer discretionary contributions to be determined annually by the Organization's management. The discretionary contribution in 2018 and 2017 was 3% and 2% of eligible compensation, respectively. Employees become fully vested in the employer match and discretionary contribution after five years of service. Expenses charged to the Organization's consolidated financial statements for this plan were \$1,326,508 and \$567,791 for the years ended September 30, 2018 and 2017, respectively.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 7 SELF-INSURED BENEFIT LIABILITIES**

In 1992, a benefit fund was established for the Organization's self-funded employee medical, dental, and short-term disability plans. Under the plans, which are administered by the trust, contributions are made by the Organization and employees to pay claims, administrative costs, and commercial insurance premiums. The commercial insurance premiums (stop-loss insurance) cover individual medical claims in excess of \$200,000 and aggregate claims over 120% of annual expected claims or \$6,700,000. The self-insured medical, dental, and short-term disability expense recorded in the Organization's consolidated financial statements was \$9,331,856 and \$8,219,165 in 2018 and 2017, respectively. The Organization has recorded liabilities of \$1,049,987 and \$1,177,370 for claims incurred but not yet paid as of September 30, 2018 and 2017, respectively. The trust is a separate entity which is excluded from the Organization's consolidated financial statements.

The Organization became self-insured for workers' compensation on April 1, 1994. As of September 30, 2018 and 2017, the Organization has recorded liabilities of \$567,080 and \$352,944, respectively, for claims incurred but not yet reported. In addition, the Organization has a \$1,318,236 surety bond to secure amounts potentially required to be paid for workers' compensation. Consulting actuaries assist the Organization in determining its liability for self-insured claims.

**NOTE 8 LONG-TERM DEBT AND LINE OF CREDIT**

Description	Security	2018		2017	
		Face Value	Current Value	Face Value	Current Value
Note Payable to American National Bank of Minnesota, Interest at 5%, Due through May 21, 2018.	Land and Buildings	\$ -	\$ -	\$ 24,022	\$ 24,022
Note Payable to Minnesota Housing Finance Agency, NonInterest Bearing, Forgivable in 2020 *	Safe House Land and Building	40,439	2,528	40,439	4,548

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 8 LONG-TERM DEBT AND LINE OF CREDIT (CONTINUED)**

Description	Security	2018		2017	
		Face Value	Current Value	Face Value	Current Value
Note Payable to Hennepin County Housing and Redevelopment Authority Affordable Housing Incentive Fund, Noninterest Bearing, Forgivable in 2037 *	Land and Building	\$ 600,000	\$ 381,667	\$ 600,000	\$ 401,667
Note Payable to Sunrise Bank, N.A. 3.90% Interest bearing, Due September 8, 2025	Harmony House	266,601	266,601	274,173	274,173
Note Payable to Sunrise Bank, N.A. 3.90% Interest Bearing, Due May 18, 2026	LaVine McGregor	400,509	400,509	411,409	411,409
Note Payable to Sunrise Bank, N.A. 3.90% Interest Bearing, Due October 5, 2026	Grand Place	177,967	177,967	182,641	182,641
Capital Leases	Vehicles	773,863	773,863	370,333	370,333
Subtotal for Lutheran Social Service of Minnesota		2,259,379	2,003,135	1,903,017	1,668,793
Note Payable to Minnesota Housing Finance Agency, Noninterest Bearing, Forgivable in 2020 *	Land and Building	521,674	34,779	521,674	60,862
Note Payable to City of St. Paul Housing and Redevelopment Authority, Interest at 2%, Principal and Interest Due through December 31, 2026	Land and Building	408,500	305,833	402,500	291,241
Subtotal for Rezek House LLC		930,174	340,612	924,174	352,103
Note Payable to Minnesota Housing Finance Agency, Noninterest Bearing, Forgivable May 16, 2033 *	Land and Buildings	1,720,580	851,844	1,720,580	909,760
Note Payable to Minnesota Housing Finance Agency, Noninterest Bearing, Due May 16, 2033	Land and Buildings	119,420	76,652	119,420	74,419
Note Payable to Family Housing Fund, Noninterest Bearing, Due May 16, 2033	Land and Buildings	130,000	84,363	130,000	81,907
Note Payable to Minnesota Community Development Authority, Interest at 1%, Principal and Interest Due May 16, 2033	Land and Buildings	346,000	252,559	343,000	245,203
Subtotal for LSS Townhomes LLC		2,316,000	1,265,418	2,313,000	1,311,289

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 8 LONG-TERM DEBT AND LINE OF CREDIT (CONTINUED)**

Description	Security	2018		2017	
		Face Value	Current Value	Face Value	Current Value
Note Payable to Family Housing Fund, Noninterest Bearing, Due May 19, 2034	Land and Buildings	\$ 126,000	\$ 76,452	\$ 126,000	\$ 74,046
Note Payable to Hennepin County Housing and Redevelopment Authority, Interest at 1%, Principal and Interest Due May 19, 2034	Land and Buildings	297,269	204,934	294,669	198,478
Note Payable to City of Minneapolis, Interest at 1%, Principal and Interest Due May 19, 2034	Land and Buildings	291,190	200,853	288,645	194,535
Note Payable to Minnesota Housing Finance Agency, Noninterest Bearing, Due May 19, 2034	Land and Buildings	600,000	364,059	600,000	352,599
Note Payable to City of Minneapolis, Noninterest Bearing, Forgivable May 19, 2034 *	Land and Buildings	100,000	51,945	100,000	55,277
Total for LSS Supportive Housing LLC		1,414,459	898,243	1,409,314	874,935
Note Payable to Minnesota Housing Finance Agency, Noninterest Bearing, Forgivable in 2046 *	Land and Buildings	4,200,000	3,745,000	4,200,000	3,955,000
City of Duluth Home Loan, Noninterest Bearing, Forgivable in 2046 *	Land and Buildings	200,000	178,331	200,000	188,335
Total Center for Changing Lives Duluth LLC		4,400,000	3,923,331	4,400,000	4,143,335
Note Payable to Wells Fargo, N.A.; Interest at 4.30%, Due January 1, 2028	Center For Changing Lives - Building and Improvements	1,953,331	1,953,331	2,021,480	2,021,480
Total for LSS Center for Changing Lives		1,953,331	1,953,331	2,021,480	2,021,480
Note Payable to City of Minneapolis AHTF, Interest at 5.50%, Principal and Interest Due May 31, 2037	Park Avenue Apartments	895,831	895,831	849,152	849,152
Note Payable to Hennepin County AHIF, Interest at 1%, Principal and Interest Due November 15, 2037	Park Avenue Apartments	443,504	443,504	439,504	439,504
Total for Park Avenue Apartments		1,339,335	1,339,335	1,288,656	1,288,656



**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018 AND 2017**

**NOTE 8 LONG-TERM DEBT AND LINE OF CREDIT (CONTINUED)**

Description	Security	2018		2017	
		Face Value	Current Value	Face Value	Current Value
Note Payable to Sunrise Bank N.A, Interest at 4.50%, Due March 20, 2045	Rolling Hills Apartments	\$ 2,836,687	\$ 2,836,687	\$ 2,891,510	\$ 2,891,510
Note Payable to Lake Energy Investment, Inc., Interest at 7%, Due June 20, 2034	Rolling Hills Apartments	150,209	150,209	241,490	241,490
Note Payable to St. Paul City HRA (CDBG), Interest at 3%, Due December 1, 2045	Rolling Hills Apartments	57,325	57,325	55,633	55,633
Note Payable to MHFA, 0% Interest Bearing, Due June 20, 2043	Rolling Hills Apartments	300,000	98,864	300,000	95,052
Note Payable to Family Housing Fund, 0% Interest Bearing, Due June 20, 2043	Rolling Hills Apartments	200,000	66,240	200,000	63,373
Note Payable to Housing & Redevelopment Authority of St. Paul (Home Loan), Interest at 1%, Due June 20, 2045	Rolling Hills Apartments	367,460	367,460	343,892	343,892
<b>Total for Rolling Hills Apartments</b>		<b>3,911,681</b>	<b>3,576,785</b>	<b>4,032,525</b>	<b>3,690,950</b>
<b>Total Long-Term Debt and Conditional Grants</b>		<b>18,524,359</b>	<b>15,300,190</b>	<b>18,292,166</b>	<b>15,351,541</b>
Less: Conditional Grants		7,382,693	5,246,094	7,382,693	5,575,449
<b>Total Debt</b>		<b>11,141,666</b>	<b>10,054,096</b>	<b>10,909,473</b>	<b>9,776,092</b>
Less: Current Maturities of Long-Term Debt		417,732	413,766	362,898	362,898
Less: Debt Issuance Costs		258,888	258,888	279,410	279,410
<b>Long-Term Debt, Excluding Current Maturities and Conditional Grants</b>		<b>\$ 10,723,934</b>	<b>\$ 9,381,442</b>	<b>\$ 10,546,575</b>	<b>\$ 9,133,784</b>

**\* Conditional Grants**

For below market loans the present value discount is imputed using rates between 3% and 5% depending on the year the loan was initiated.

Principal maturities for long-term debt are as follows:

Year Ending September 30,	Amount
2019	\$ 413,766
2020	438,671
2021	459,497
2022	445,821
2023	369,668
Thereafter	7,926,673
<b>Total</b>	<b>\$ 10,054,096</b>

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 8 LONG-TERM DEBT AND LINE OF CREDIT (CONTINUED)**

Land and buildings with a net book value of \$24,809,041 and \$21,403,646 are pledged as collateral at September 30, 2018 and 2017, respectively, primarily on MHFA mortgage notes.

**Lines of Credit**

The Organization has a total of \$5,000,000 of working capital lines of credit with U.S. Bank. The lines bear interest on outstanding borrowings at the bank's reference rate (4.75% at September 30, 2018) and mature on June 17, 2019. At September 30, 2018 and 2017, the amount outstanding was \$-0-.

The Organization also has a line of credit with Sunrise Bank in the amount of \$3,000,000. This line bears interest on outstanding borrowings at the bank's reference rate (3.75% at September 30, 2018) and matures on July 27, 2024. At September 30, 2018 and 2017, the amount outstanding was \$729,664 and \$1,433,125, respectively.

**Rolling Hills**

During 2013, RH-St. Paul Apartments LP established a construction loan at Sunrise Bank of up to \$9.476 million for the Rolling Hills Project. This note is secured by real property owned by the partnership.

RH-St. Paul Apartments is a limited partnership consisting of the following general partners:

- LSS Rolling Hills LLC – a single member LLC of Lutheran Social Service of MN.
- RH Developer LLC – a for-profit company engaged in leasing and property management.

The balance outstanding on the loan as of September 30, 2018 and 2017 was \$2,836,687 and \$2,891,510, respectively. Interest accrues at 4.5% (updated to LIBOR plus 2.5% every five years) and principal payments are due until maturity on March 20, 2045.

On October 2, 2014, NEF, the limited partner, made a capital contribution to the partnership in the amount of \$6.4 million. The proceeds were used to pay down this loan.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 9 LEASES**

The Organization has operating lease agreements for office space, residential facilities, and vehicles. The majority of these leases expire throughout the next five years. In most instances, office space lease terms are renewable.

As of September 30, 2018, future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year were:

<u>Year Ending September 30,</u>	<u>Amount</u>
2019	\$ 2,383,757
2020	1,765,038
2021	1,081,004
2022	703,776
2023	282,352
Thereafter	55,962
Total	<u>\$ 6,271,889</u>

Rental expense for all operating leases was \$3,139,182 and \$3,272,159 for the years ended September 30, 2018 and 2017, respectively.

The Organization leases certain vehicles under long-term lease agreements. The leases, which are accounted for as capital leases, expire at various dates. The cost of vehicles recorded under capital leases was \$945,384 and \$1,651,464 at September 30, 2018 and 2017, respectively. Accumulated depreciation was \$187,899 and \$1,289,067 at September 30, 2018 and 2017, respectively.

Future minimum lease payments are as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2019	\$ 217,984
2020	213,540
2021	211,559
2022	174,844
2023	77,302
Thereafter	19,718
Total Lease Payments	<u>914,947</u>
Less Interest Expense	(141,084)
Total Minimum Lease Payments	<u>\$ 773,863</u>

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 10 NET ASSETS**

**Temporarily Restricted**

Temporarily restricted net assets are available for the following purposes at September 30:

	<u>2018</u>	<u>2017</u>
Split Interest Deferred Gifts / Trusts	\$ 1,798,282	\$ 1,745,714
Donations and Forgivable Loan Interest for Property	19,422,774	21,754,209
Cash Restricted by Donors for Specific Program Use	7,884,462	7,044,510
Total	<u>\$ 29,105,518</u>	<u>\$ 30,544,433</u>

**Permanently Restricted**

Permanently restricted net assets with investment return restricted for the following purposes at September 30, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Beneficial Interest in Perpetual Trusts	\$ 4,555,282	\$ 4,525,119
Endowment Investments	10,168,629	9,236,615
Other	-	9,878
Total	<u>\$ 14,723,911</u>	<u>\$ 13,771,612</u>

**Net Assets Released from Restrictions**

The net assets released from restrictions as of September 30, 2018 and 2017 consist of the following:

	<u>2018</u>	<u>2017</u>
Time and Purpose Releases	\$ 5,444,680	\$ 5,440,018
Building Releases	2,292,301	2,329,528
Total	<u>\$ 7,736,981</u>	<u>\$ 7,769,546</u>

**NOTE 11 ENDOWMENTS**

The Organization has donor-restricted endowment funds established for the purpose of securing the Organization's long-term financial viability and continuing to meet the needs of the Organization. As required by GAAP, net assets of the endowment fund are classified and reported based on the existence or absence of donor-imposed restrictions. The board of directors of the Organization has interpreted the state's Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets the original value of the gifts to the permanent endowment and the value of subsequent gifts to the permanent endowment. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 11 ENDOWMENTS (CONTINUED)**

**Funds with Deficiencies**

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature that are reported in unrestricted net assets were \$-0- as of September 30, 2018 and 2017.

The Organization's Foundation Board of Directors has adopted an Investment and Distribution Policy for its endowments assets. The policy seeks to maintain the purchasing power of the endowment assets while providing a predictable funding stream to its programs. In addition, the organization has hired an outside investment manager to oversee the investment of the endowment funds. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period(s).

**Return Objectives and Risk Parameters, Investment and Spending Policies for the Organization's Foundation**

The investment policy provides a targeted mix of equity and income investments. Investment performance is benchmarked quarterly against the performance of the S&P 500 and the applicable bond fund indexes.

Annual distributions from the Endowment funds are targeted at 5% of its endowment fund's average fair value over the prior 12 quarters through the calendar year-end based upon the preceding the fiscal year in which the distribution is planned. In addition, actual investment performance is considered in the distribution decision.

Endowment net asset composition by type and changes in endowment net assets for the years ended September 30 is as follows:

	2018			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Endowment Fund Balance, September 30, 2017	\$ -	\$ 1,170,653	\$ 9,236,615	\$ 10,407,268
Transfer in	-	-	311,975	311,975
Contributions	-	-	563,952	563,952
Investment Return:				
Investment Income	-	75,100	56,087	131,187
Investment Expenses	-	-	-	-
Realized Losses	-	(23,639)	-	(23,639)
Unrealized Gains	-	621,698	-	621,698
Total Investment Return	-	673,159	56,087	729,246
Appropriations	-	(361,419)	-	(361,419)
Endowment Fund Balance, September 30, 2018	<u>\$ -</u>	<u>\$ 1,482,393</u>	<u>\$ 10,168,629</u>	<u>\$ 11,651,022</u>

**LUTHERAN SOCIAL SERVICE OF MINNESOTA AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
SEPTEMBER 30, 2018 AND 2017**

**NOTE 11 ENDOWMENTS (CONTINUED)**

**Return Objectives and Risk Parameters, Investment and Spending Policies for the Organization's Foundation (Continued)**

	2017			Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
Endowment Fund Balance, September 30, 2016	\$ -	\$ 513,113	\$ 8,906,418	\$ 9,419,531
Contributions	-	-	300,898	300,898
Investment Return:				
Investment Income	-	63,554	29,299	92,853
Investment Expenses	-	-	-	-
Realized Losses	-	(20,193)	-	(20,193)
Unrealized Gains	-	926,941	-	926,941
Total Investment Return	-	970,302	29,299	999,601
Appropriations	-	(312,762)	-	(312,762)
Endowment Fund Balance, September 30, 2017	<u>\$ -</u>	<u>\$ 1,170,653</u>	<u>\$ 9,236,615</u>	<u>\$ 10,407,268</u>

**NOTE 12 COMMITMENTS AND CONTINGENCIES**

A land lease between Luther Seminary and the Organization commenced in 1992 at the site of the new administrative office facility. The lease term is 50 years, with the option to extend the lease for an additional 25 years. Annual rent is \$13,911 adjusted every five years for the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers. In 2016, Luther Seminary sold land on the Como Avenue site to a developer, triggering a bargain purchase price option which the Organization acted upon in 2017.

The Organization provides Guardianship and Conservatorship services for vulnerable adults throughout the state of Minnesota. For these services, the court orders the appointment of a person or agency to act as a substitute decision maker for a person. The Organization follows the National Guardianship Association and the Minnesota Association for Guardianship Conservatorship standards. As of September 30, 2018 and 2017, the Organization was the guardianship or conservator of estates totaling \$43,414,510 and \$42,828,251, respectively.

LSS Pooled Trusts allow people with disabilities and/or their families to set aside money for additional needed expenses while protecting their public or private benefits such as Medicaid and Social Security. As of September 30, 2018 and 2017, assets held in the pooled trust amounted to \$21,128,796 and \$18,562,877, respectively.

The Organization is involved in legal action in regards to normal business activities. Management does not feel that these actions are material and pose a financial threat to the Organization and, accordingly, no liability is accrued at September 30, 2018 and 2017.