

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

Guided by God's love and grace, Lutheran Social Services of ND brings healing, help and hope

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ 38,436,685 including grants of \$ 26,891,267) (Revenue \$ 4,484,162)

Lutheran Social Services of North Dakota provided the following services in fiscal year 2014 **Early Childhood and Youth Programs**Lutheran Social Services helps children and youth get the care, mentors and learning opportunities they need to become healthy, productive adults (See Continuation on Schedule O)

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

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

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

4e	Total program service expenses	38,436,685
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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)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
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? If "Yes," complete Schedule C, Part II	4	No
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? If "Yes," complete Schedule C, Part III	5	No
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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
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? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
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? If "Yes," complete Schedule D, Part VI 	11a Yes	
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? If "Yes," complete Schedule D, Part VII 	11b	No
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? If "Yes," complete Schedule D, Part VIII 	11c	No
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? If "Yes," complete Schedule D, Part IX 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
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)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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? If "Yes," complete Schedule F, Parts I and IV	14b	No
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? If "Yes," complete Schedule F, Parts II and IV	15	No
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? If "Yes," complete Schedule F, Parts III and IV	16	No
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? If "Yes," complete Schedule G, Part I (see instructions) 	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
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 so, complete Schedule L, Part II</i>	26		No
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>	27		No
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>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	70	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	401
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	Yes
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		3b	Yes
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	Yes
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	Yes
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8	
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?		9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.		11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes
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	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	Yes
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	Yes
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	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	No
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	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
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	Yes
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	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
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	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
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	Yes
b	Other officers or key employees of the organization	15b	Yes
	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	No
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	

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 Form 1023 (or 1024 if applicable), 990, and 990-T (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, physical address, and telephone number of the person who possesses the books and records of the organization ▶Joan Penner 4720 7th Ave S Ste B Fargo, ND 58107 (701) 271-3208

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, or 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 dotted 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) Mark Strand Chair of the Board	1 50 0 00	X		X				0	0	0
(2) David Walth Vice Chair	1 50 1 70	X		X				0	0	0
(3) Lynda Bertsch Secretary	1 50 0 00	X		X				0	0	0
(4) Melanie Stillwell Treasurer	1 50 1 70	X		X				0	0	0
(5) Thomas Eide Board Member	1 50 0 00	X						0	0	0
(6) Rev Sharon Baker Board Member	1 50 0 00	X						0	0	0
(7) Richard Hall Board Member	1 50 0 00	X						0	0	0
(8) Jim Melland Board Member	1 50 0 00	X						0	0	0
(9) Tom Wade Board Member	1 50 0 00	X						0	0	0
(10) Bishop William E Rindy Board Member	1 50 0 00	X						0	0	0
(11) Gayle Homiston Board Member	1 50 0 00	X						0	0	0
(12) Susan Wefald Board Member	1 50 0 00	X						0	0	0
(13) Bishop Mark Narum Board Member	1 50 1 70	X						0	0	0
(14) Rev Patrick O'Brien Board Member (July-May)	1 50 1 70	X						0	0	0
(15) Clark Jahnke Board Member	1 50 0 00	X						0	0	0
(16) Robert Sanderson CEO	40 00 2 50			X				126,529	0	11,735
(17) Joan Penner CFO	40 00 2 00			X				81,275	0	17,847

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	469,440	0	67,393

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 1

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

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
Roers Construction 200 45th St S Fargo ND 58103	Construction	526,992
Russ Reid Co 14384 Collections Drive Center Chicago IL 60693	Fundraising	247,937
Corporate Technologies PO Box 1450 Minneapolis MN 554856333	Technology Support	112,567

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

Part VIII

Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a	382,415				
	b	Membership dues	1b					
	c	Fundraising events	1c	35,840				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	10,050,018				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	25,654,274				
	g	Noncash contributions included in lines 1a-1f \$		24,165,701				
	h	Total. Add lines 1a-1f						36,122,547
Program Service Revenue			Business Code					
	2a	Client & Program Inc	624100	4,227,560	4,227,560			
	b	Miscellaneous	900099	256,602	256,602			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			4,484,162			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		98,146			98,146	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties						
	6a	(i) Real		(ii) Personal	50,520	29,495	21,025	
		50,520						
		Less rental expenses		0				
		Rental income or (loss)		50,520				
	d	Net rental income or (loss)						
	7a	(i) Securities		(ii) Other	357,948		357,948	
		3,457,277		16,440				
		Less cost or other basis and sales expenses		3,115,769				0
		Gain or (loss)		341,508				16,440
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including \$ 35,840 of contributions reported on line 1c) See Part IV, line 18		44,002	28,907		28,907	
		b	Less direct expenses					15,095
		c	Net income or (loss) from fundraising events . . .					
	9a	Gross income from gaming activities See Part IV, line 19						
		b	Less direct expenses					
		c	Net income or (loss) from gaming activities . . .					
	10a	Gross sales of inventory, less returns and allowances						
		b	Less cost of goods sold					
		c	Net income or (loss) from sales of inventory . . .					
Miscellaneous Revenue		Business Code						
11a								
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d							
12	Total revenue. See Instructions			41,142,230	4,484,162	29,495	506,026	

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 governments and organizations in the United States. See Part IV, line 21.	351,428	351,428		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	26,539,839	26,539,839		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	548,191	126,379	421,812	
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.	6,732,980	5,948,918	533,833	250,229
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	222,139	201,342	12,253	8,544
9	Other employee benefits.	781,462	685,080	71,220	25,162
10	Payroll taxes.	662,696	559,836	79,269	23,591
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	21,062		21,062	
c	Accounting.	30,111		30,111	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	292,464			292,464
f	Investment management fees.	16,341		16,341	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	455,804	424,583	8,598	22,623
12	Advertising and promotion.	48,314	43,762	877	3,675
13	Office expenses.	1,760,256	1,493,045	197,735	69,476
14	Information technology.	-27,871	310,888	-351,090	12,331
15	Royalties.				
16	Occupancy.	614,293	483,492	105,331	25,470
17	Travel.	705,533	638,416	48,155	18,962
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	137,118	108,347	27,874	897
20	Interest.	41,542	24,307	9,800	7,435
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	432,181	322,572	100,004	9,605
23	Insurance.	45,402	45,402		
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	Event Expense	91,336	89,935	367	1,034
b	Dues and Publications	33,689	25,003	6,259	2,427
c	Bad Debts	2,263	2,263		
d					
e	All other expenses	25,941	11,848	14,093	
25	Total functional expenses. Add lines 1 through 24e.	40,564,514	38,436,685	1,353,904	773,925
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		322,504	2	2,411
	3	Pledges and grants receivable, net		4,519,880	3	2,680,269
	4	Accounts receivable, net		498,781	4	397,964
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,424,484	8	1,459,788
	9	Prepaid expenses and deferred charges		29,208	9	9,431
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	11,606,357		
	b	Less accumulated depreciation	10b	4,017,290	6,026,649	10c 7,589,067
	11	Investments—publicly traded securities		3,497,790	11	3,134,938
	12	Investments—other securities See Part IV, line 11		45,235	12	48,429
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		3,380,306	15	4,098,678
	16	Total assets. Add lines 1 through 15 (must equal line 34)		19,744,837	16	19,420,975
Liabilities	17	Accounts payable and accrued expenses		2,373,501	17	2,317,698
	18	Grants payable			18	
	19	Deferred revenue		45,095	19	55,887
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		630,000	23	578,138
	24	Unsecured notes and loans payable to unrelated third parties		405,250	24	81,196
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		557,623	25	81,322
	26	Total liabilities. Add lines 17 through 25		4,011,469	26	3,114,241
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		10,773,884	27	10,117,636
	28	Temporarily restricted net assets		4,959,484	28	6,162,098
	29	Permanently restricted net assets			29	27,000
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		15,733,368	33	16,306,734
	34	Total liabilities and net assets/fund balances		19,744,837	34	19,420,975

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	41,142,230
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,564,514
3	Revenue less expenses Subtract line 2 from line 1	3	577,716
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	15,733,368
5	Net unrealized gains (losses) on investments	5	2,850
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	-7,200
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	16,306,734

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 ☐ Cash ☒ Accrual ☐ 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
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 ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
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	Yes	
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?	Yes	
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	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization Lutheran Social Services of ND	Employer identification number 45-0226421
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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 11, 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)
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)(vi) (Complete Part II)
9	☐	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)
10	☐	An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11	☐	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 that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated
e	☐	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	☐	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g	☐	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	☐	Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	8,070,371	10,337,596	11,978,020	35,137,418	36,122,547	101,645,952
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	8,070,371	10,337,596	11,978,020	35,137,418	36,122,547	101,645,952
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)						8,489,439
6 Public support. Subtract line 5 from line 4						93,156,513

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	8,070,371	10,337,596	11,978,020	35,137,418	36,122,547	101,645,952
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	126,054	132,459	137,529	108,486	119,171	623,699
9 Net income from unrelated business activities, whether or not the business is regularly carried on					15,118	15,118
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						102,284,769
12 Gross receipts from related activities, etc (see instructions)					12	20,050,660
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						▶

Section C. Computation of Public Support Percentage		
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	91 080 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	95 930 %
16a 33 1/3% support test—2013. 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	▶	
b 33 1/3% support test—2012. 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	▶	
17a 10%-facts-and-circumstances test—2013. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
b 10%-facts-and-circumstances test—2012. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶	

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.)						
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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. 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—2012. 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization Lutheran Social Services of ND	Employer identification number 45-0226421
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Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate 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? ☐ Yes ☐ 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? ☐ Yes ☐ No	

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area

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

☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

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

4

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

5

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

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶_____

7

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

8

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

☐ Yes ☐ No

9

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

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

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

b

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)

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii)

Assets included in Form 990, Part X

▶ \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2013

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" to 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
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

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

☐

Part V

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	2,552,283	2,325,745	2,230,965	1,964,866	1,794,522
b Contributions	101,698	97,398	4,780	4,780	24,781
c Net investment earnings, gains, and losses	255,071	186,287	161,030	324,728	208,625
d Grants or scholarships					
e Other expenditures for facilities and programs	1,485,404	57,147	71,030	63,409	55,398
f Administrative expenses					7,664
g End of year balance	1,423,648	2,552,283	2,325,745	2,230,965	1,964,866

- 2

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

a

Board designated or quasi-endowment ▶ 98 020 %

b

Permanent endowment ▶ 1 900 %

c

Temporarily restricted endowment ▶ 0 080 %

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

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

(i) unrelated organizations

3a(i)

☐ Yes

☐ No

(ii) related organizations

3a(ii)

☐ Yes

☐ No
- b

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

3b

☐ Yes

☐ No
- 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' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,246,665		1,246,665
b Buildings		6,400,167	1,707,602	4,692,565
c Leasehold improvements				
d Equipment		2,971,635	2,309,688	661,947
e Other		987,890		987,890
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				7,589,067

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	40,801,547
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	2,850
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	-351,428
e	Add lines 2a through 2d	2e	-348,578
3	Subtract line 2e from line 1	3	41,150,125
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	-7,895
c	Add lines 4a and 4b	4c	-7,895
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	41,142,230

Part XII

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	40,228,181
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	15,095
e	Add lines 2a through 2d	2e	15,095
3	Subtract line 2e from line 1	3	40,213,086
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	351,428
c	Add lines 4a and 4b	4c	351,428
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	40,564,514

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.

Return Reference	Explanation
Part V, Line 4	Income is transferred to operations to be used to run the agency
Part X, Line 2	The Company is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Company is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purpose. The Company believes it has appropriate support for any tax positions taken affecting its annual filing requirements and as such, does not have any uncertain tax positions that are material to the financial statements. LSS of ND would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such penalties and interest are incurred.
Part XI, Line 2d - Other Adjustments	Grant Expense Reported in Revenue on Financial Statements -351,428
Part XI, Line 4b - Other Adjustments	Special Events Expense Reported in Expenses on Financial Statements -15,095 Noncash Vehicle Donation 7,200
Part XII, Line 2d - Other Adjustments	Special Events Expense Reported in Revenue on Form 990 15,095
Part XII, Line 4b - Other Adjustments	Grant Expense Reported in Revenue on Financial Statements 351,428
Form 990, Part XI and XII	Lutheran Social Services of ND is audited on a consolidated basis with a related organization, Lutheran Social Services Housing, Inc. The amounts shown in Parts XI and XII of Schedule D are reconciliations of the net assets, revenues, and expenses of Lutheran Social Services of ND only, and do not include any portion of the net assets, revenues, or expenses of Lutheran Social Services Housing, Inc.

[illegible]

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Lutheran Social Services of ND

Employer identification number
45-0226421

Part I Fundraising Activities. Complete if the organization answered "Yes" to 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
- 2a

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 ten 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			
1 Russ Reid Co 14384 Collections Drive Center Chicago, IL 60693	Fundraising Mailings		No	1,008,042	272,464	735,578
2 Funding Logiccom 3231 Royal Drive Grand Forks, ND 58201	Coaching, Consulting		No	0	20,000	0
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶				1,008,042	292,464	735,578

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, ND

Part II Fundraising Events. Complete if the organization answered "Yes" to 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
		<u>Chef's Gala</u> (event type)	 (event type)	 (total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	79,842		79,842
	2	Less Contributions	35,840		35,840
	3	Gross income (line 1 minus line 2)	44,002		44,002
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	2,760		2,760
	7	Food and beverages			
	8	Entertainment	600		600
	9	Other direct expenses	11,735		11,735
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) ▶			
					(15,095)
					28,907

Part III Gaming. Complete if the organization answered "Yes" to 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))
Revenue	1	Gross revenue			
	2	Cash prizes			
	3	Non-cash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
Direct Expenses	6	Volunteer labor			
	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 operates gaming activities _____

a Is the organization licensed to operate 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 _____

Does the organization operate 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 operated 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 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 complete this part to provide any additional information (see instructions).

Return Reference	Explanation
Form 990, Schedule G, Part I, Line 2	\$272,464 was the total amount paid to (or retained by) Russ Reid Co. Of this amount, \$44,790 was for postage resulting in a net amount of \$227,674
Form 990, Schedule G, Part I, Line 2, Column (iv)	The gross receipts from coaching and consulting done by Funding Logic com are not measurable and so zero has been reported in Schedule G, Part I, Line 2, column (iv)

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," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
Lutheran Social Services of ND

Employer identification number
45-0226421

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to 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.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
(1) Family HealthCare Center 306 4th St S Fargo,ND 58103	45-0430628	501(c)(3)	80,906				To provide refugee social services such as interpreters and preventive health services
(2) Fargo Cass Public Health 401 3rd Ave N Fargo,ND 58102	45-6002069	Fargo Cass Pub Hlth	27,052				To provide preventive health services such as health training
(3) Fargo Public Schools - Fargo Adult Learning Center 415 N 4th St Fargo,ND 58102	45-6000294	Fargo Public Schools	48,770				To provide refugee social services and targeted assistance such as English language training
(4) Global Friends Coalition 305 S 4th St Grand Forks,ND 58201	26-3217384	501(c)(3)	10,000				To provide refugee social services such as English language training
(5) Grand Forks Public Health Department 151 South 4th Street Suite N301 Grand Forks,ND 58201	45-6002085	G F Pub Hlth Dept	40,269				To provide refugee social services such as interpreters and preventive health services
(6) The North Dakota Department of Public Instruction 600 E Boulevard Ave Bismarck,ND 58505	45-6002426	ND Dept of Pub Inst	123,738				To provide refugee school impact services such as the English Language Learners Program
(7) North Dakota State College of ScienceSkills Development Project 1305 19th Ave N Fargo,ND 58102	45-6002451	ND State College	13,258				To provide refugee social services and targeted assistance such as English language training
(8) Metro Interpreter Resource Center 112 N University Drive Fargo,ND 58102	41-1896836	501(c)(3)	7,435				The Metro Interpreting Resource Center (MIRC) was developed to provide coordinated training and administrative support for the decentralized network of interpreters that operate in the Fargo-Moorhead metropolitan area

2

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

8

3

Enter total number of other organizations listed in the line 1 table

0

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance
(1) Case Relief, Emergency Services, Cash Assistance, Clothing, Housing Expenses, Food, Employment Assistance, and Other Program Expenses for Refugees	720	1,496,759			
(2) Travel, Insurance, Boarding Care, Recognition, Medical, Allowances, and Gift Assistance for Senior Companion Participants	726	290,604			
(3) Support Services, Extended Services, Immigration Expense, Program and Volunteer Expenses	4003	68,026			
(4) Food, Clothing, Rent, Personal Supplies, Employment, Travel, and Education Assistance	3047	134,666			
(5) North Dakota disaster assistance	570	413,834			
(6) Food Bank	82308		24,135,950	Average Price per Pound	Food

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.	
Return Reference	Explanation
Part I, Line 2	Assistance is provided to needy individuals determined on a case by case basis The individuals must indicate what the assistance will be used for prior to receiving assistance The New Americans program director and state refugee coordinator routinely meet with the organizations receiving grant funds They monitor their budgets and compare the organizations' activity reports with the activities defined in the contracts
Form 990, Schedule I, Part III, column (b)	The New Americans program director and state refugee coordinator routinely meet with the organizations receiving grant funds They monitor their budgets and compare the organizations activity reports with the activities defined in the contracts The disaster response team works with emergency management personnel at the city and county levels to determine the numbers of disaster victims with unmet needs The Great Plains Food Bank receives monthly statistics from its partner agencies, including the number of adults, children and seniors served

Additional Data

Software ID:
Software Version:
EIN: 45-0226421
Name: Lutheran Social Services of ND

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Family HealthCare Center 306 4th St S Fargo, ND 58103	45-0430628	501(c)(3)	80,906				To provide refugee social services such as interpreters and preventive health services

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Fargo Cass Public Health 401 3rd Ave N Fargo, ND 58102	45-6002069	Fargo Cass Pub Hlth	27,052				To provide preventive health services such as health training

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Fargo Public Schools - Fargo Adult Learning Center 415 N 4th St Fargo, ND 58102	45-6000294	Fargo Public Schools	48,770				To provide refugee social services and targeted assistance such as English language training

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Global Friends Coalition 305 S 4th St Grand Forks, ND 58201	26-3217384	501(c)(3)	10,000				To provide refugee social services such as English language training

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Grand Forks Public Health Department 151 South 4th Street Suite N301 Grand Forks, ND 58201	45-6002085	G F Pub Hlth Dept	40,269				To provide refugee social services such as interpreters and preventive health services

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
The North Dakota Department of Public Instruction 600 E Boulevard Ave Bismarck, ND 58505	45-6002426	ND Dept of Pub Inst	123,738				To provide refugee school impact services such as the English Language Learners Program

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
North Dakota State College of ScienceSkills Development Project 1305 19th Ave N Fargo, ND 58102	45-6002451	ND State College	13,258				To provide refugee social services and targeted assistance such as English language training

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
Metro Interpreter Resource Center 112 N University Drive Fargo, ND 58102	41-1896836	501(c)(3)	7,435				The Metro Interpreting Resource Center (MIRC) was developed to provide coordinated training and administrative support for the decentralized network of interpreters that operate in the Fargo-Moorhead metropolitan area

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Lutheran Social Services of ND

Employer identification number
45-0226421

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	X	4	7,200	Sale of Comparables
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	X	14,294,971	24,158,501	\$1 69 per Pound
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ()				
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		4	
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 is not required to be used for exempt purposes for the entire holding period?	30a		No	
b If "Yes," describe the arrangement in Part II				
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		No	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No	
b If "Yes," describe in Part II				
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II				

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.

Return Reference	Explanation
Part I, Column (b)	The number of contributors listed for the Food Inventory donated in Part I, line 19, column (b) of the schedule M is based on the number of pounds of food donated

2013

Open to Public Inspection

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 to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at

www.irs.gov/form990.

Name of the organization

Lutheran Social Services of ND

Employer identification number

45-0226421

Return Reference	Explanation	
	Form 990, Part III, Section B, Line 4a	**Lutheran Social Services Healthy Families** Lutheran Social Services Healthy Families is a primary prevention home visitation program, designed to work with overburdened families at-risk for adverse childhood experiences including child maltreatment. Services are provided in Grand Forks, Ramsey, Nelson, Burleigh and Morton counties beginning prenatal or right after the birth of a baby, and are offered free and voluntarily until the child turns 3 years of age. It enhances overall child development, school readiness, family health and safety, builds family relationships and parental self-sufficiency. 76 families in Burleigh and Morton counties and 90 families in Grand Forks and 21 families in Ramsey/Nelson counties received in-home services this year. 34 families receive Health Family Screenings in those counties. 94% of the children in the program are up-to-date on well-baby checks and 92.24% on immunizations. **Lutheran Social Services Adoption Option** Adoption Option facilitates adoptions, offers pregnancy counseling and assists adopted adults, birth siblings and birth parents in searches to establish agreed upon contact with one another. 23 children were adopted and placed in loving homes. 71 women received pregnancy counseling, 53 significant others were involved in the pregnancy counseling. 26 searches were completed for adopted adults, birth siblings or birth parents this past year. 817 people attended community education and outreach presentations made by the Adoption Option staff at 324 sites. **Child Care Aware** Lutheran Social Services helps connect families to child care and also trains and supports the 595 licensed child care programs in western North Dakota through its Child Care Aware program. This year Lutheran Social Services increased the number of child care programs in western North Dakota by providing technical assistance to 42 new in-home child care providers, 3 new non-residential small child care centers and 2 large non-residential new child care businesses, helping 2,524 families search for licensed child care or search for child care in western North Dakota and training 2,023 individuals, with 265 providers attending 30 training events and 1,753 providers completing online training. One hundred and five courses were offered online with a ND online course completion total of 32,256. **Lutheran Social Services Restorative Justice** Lutheran Social Services Restorative Justice provides trained facilitators to work in a structured process called accountability conferences with victims of crime, juvenile and adult offenders as well as students who have conflict with one another in school settings. Other restorative services aimed at resolving conflict while addressing victim needs and holding offenders accountable include Victim Empathy Seminars and Community Circles. 487 youth offenders were served and 227 victims were served. Additionally, 1,147 students participated in restorative programming through services offered at Bismarck Public Schools and schools within Grand Forks County. 17 volunteers gave 593 hours of time. **Lutheran Social Services Youth Court** Lutheran Social Services Youth Court is an alternative to formal court proceedings for youth who have been charged with an offense or are showing concerning behavior. Teen volunteers serve as jurors and courtroom personnel to decide the disposition of cases, which usually involve actions the youth must take to repair the harm done. 135 youth and their families were served through the Youth Court program this past fiscal year. 88 volunteers gave 629 hours of time serving either as a youth juror, courtroom personnel, program intern or adult assistant. 758 5th grade students were educated through Anti-Gang presentations. **Lutheran Social Services Day Report** Lutheran Social Services Day Report is an after-school program that provides supervision, structure and educational assistance to teens ages 14 to 17 who have a history of delinquent offenses. 20 youth were served by the Day Report program and received 2,280 hours of supervision and structure. 89% of clients showed an increase in their coping skills. 70% of clients did not have any new delinquent offense as measured at 3 months post-entrance into the program. **Lutheran Social Services Tracking** Lutheran Social Services Tracking pairs troubled youth, who are at risk of being placed outside their home, with an adult mentor. The tracking mentor helps the youth develop more positive behavior. 86 youth were mentored through the tracking program this past year. 1,935 hours of supervision were provided. 87% of referral sources felt Tracking was effective for youth referred. 75% of clients met their tracking goals. **Lutheran Social Services Attendant Care** Lutheran Social Services Attendant Care is a short-term alternative to jail or a detention center for juveniles needing supervision while awaiting court intervention or parental pick-up. 110 youth received 1,935 hours of supervision.

Return Reference	Explanation	
	Form 990, Part III, Section B, Line 4a	vision after being charged with a minor offense **Mental Health Programs** The Mental Health Programs of Lutheran Social Services provide individuals and their families with the guidance they need for healing and the hope they need to overcome **Lutheran Social Services Luther Hall** Lutheran Social Services Luther Hall serves children and adolescents between the ages of 10 and 18 who have been diagnosed with a psychiatric disorder and need 24-hour care and treatment. Qualified mental health professionals provide residents with an individualized plan to meet their specific needs. Assessment, residential living, education, therapy and psychological or psychiatric services are provided on-site. 78 females and 48 males along with their families were served by Lutheran Social Services Luther Hall this year. The average age of residents was 14 years old. The average length of stay was 7.5 months. Of those served, 95% were reported to have made positive changes during their treatment at Lutheran Social Services Luther Hall. **Lutheran Social Services Family Counseling** Lutheran Social Services Family Counseling provides intensive in-home counseling to families in which one or more children are at risk of being placed outside the home. 437 family members in 111 families received counseling services. 81% of families who returned client satisfaction surveys reported services as "excellent" and 10% as "very good." 87% of youth served were retained in the family home at 90 days after completing services. **Lutheran Social Services Gamblers Choice** Lutheran Social Services Gamblers Choice provides education, counseling, and treatment to help problem gamblers and their families resolve the emotional, relationship and financial problems that result from a gambling addiction. A total of 137 unduplicated gamblers and family members of gamblers received help with gambling addiction through Gamblers Choice this past year. 22 of those served were alumni who returned to share their inspiring stories. 563 people participated in a total of 22 educational presentations facilitated by the Gamblers Choice staff this past year. **Lutheran Social Services Divert** Lutheran Social Services Divert is an early intervention program that works with at-risk youth and their families to identify difficulties, set goals for improvement and utilize community resources to get the help they need. 101 families were served by the Divert program this past year. Most of these referrals came from juvenile court, schools, Social Services and from family self-referral. 97% of the youth who completed services with Divert were not involved in the juvenile justice system for at least 90 days after going through the program. 87% of families who returned client satisfaction surveys reported services as excellent and 13% as very good. **Lutheran Social Services Violence Free** Lutheran Social Services Violence Free helps batterers change their behaviors toward their partners, helping to reduce domestic violence in the community. Anger management programming is offered for those individuals who have problems handling their anger in non-intimate partner relationships. Lutheran Social Services Violence Free serves the communities of Bismarck and Williston, North Dakota and conducted three Domestic Violence groups during the past year. An average of 4 to 6 people attended each week. The program had a total of 49 intakes between the three groups. **Community Programs** The community outreach programs of Lutheran Social Services provide the resources and expertise to strengthen communities emotionally, physically and economically.

Return Reference	Explanation
Form 990, Part III, Section B, Line 4a (continued)	**Great Plains Food Bank** Great Plains Food Bank recovers surplus food from the food industry and distributes it to food pantries, other charitable feeding programs and hungry people across North Dakota and western Minnesota. The Backpack program helps feed hungry children on the weekend when free school meals are not available and during the summer months as well. The program served 82,308 people by distributing 11.5 million pounds of food valued at \$24.1 million to 321 feeding programs in 113 communities this past year. An additional 5,290 were served in FY 14 by expanding child, senior and rural hunger programs. The volunteer force grew to 4,838 dedicated individuals. **Lutheran Social Services New Americans Services** Lutheran Social Services of North Dakota (LSS-ND) New Americans Services program provides reception/placement as well as other services to refugees who have fled persecution in their home countries, and whose only option is to resettle in a third country. The program empowers refugees (new residents of North Dakota) to achieve self-sufficiency. It also provides immigration services to the refugee population. LSS-ND offers refugee resettlement services in Fargo, West Fargo, Grand Forks and Bismarck in North Dakota and in Moorhead, Minnesota. The New Americans Services (NAS) program currently provides services to 615 new refugee arrivals, 94 secondary migrants, 4 asylees, and 10 Unaccompanied Refugee Minors (URMs). The NAS employment staff members have continued to maintain relationships and to build new ones with employers resulting in the employment of 301 employable adults in FY 2014. The immigration specialists have assisted 977 clients with their applications for citizenship, permanent resident card (green card), and other immigration benefits. Furthermore, the URM program has provided 14,911 days of care to refugee children who arrived in the United States without parents/legal guardians. NAS program receives federal grants through the Office of Refugee Resettlement from United States Department of Health & Human Services, it then contracts with local organizations to extend the grants to the latter (i.e. local organizations) to provide services to refugees. These service providers, federally-funded through NAS program, must be in compliance with federal grant guidelines. **Lutheran Social Services Senior Companions** Lutheran Social Services Senior Companions matches volunteers age 55 or older with other older adults who need help to continue living independently in their own homes. 726 seniors across North Dakota were served in their homes by 116 Senior Companions volunteers. Volunteers provided 78,099 hours of assistance. Senior Companions volunteers also provided 22 caregivers a break with in-home respite services. **Lutheran Social Services Disaster Response** Lutheran Social Services Disaster Response assists disaster victims before and after a disaster through preparedness training, case management and consultation services, as well as recruitment and coordination of volunteers for cleanup and rebuilding efforts. During the 12 months ending June 30, 2014, Lutheran Social Services Disaster Response (formerly Lutheran Disaster Response) served 99 clients in the Minot, North Dakota area with cleanup and rebuilding efforts as well as 47 clients outside the Minot area, coordinated 489 volunteers who provided 17,954 hours of cleanup and rebuild services in the greater Minot area and provided volunteers to assist in cleanup in rural homes due to spring flooding and high water tables. Lutheran Social Services Disaster Response played a key role in creating/working through Hope Village in Minot with other faith-based disaster partners. In other areas of the state, Lutheran Social Services Disaster Response established local Unmet Needs Committees and provided case management services to rural areas. **Lutheran Social Services Housing** Lutheran Social Services Housing creates affordable rental housing for those who embrace life in North Dakota's rural communities. Projects leverage the strengths of congregations, town leadership and the housing industry to support the vitality of smaller communities. Currently, there are 640 units owned or managed by Lutheran Social Services Housing and 40 units under development by Lutheran Social Services Housing. Lutheran Social Services Housing is serving households in 19 different communities.

Return Reference	Explanation
Form 990, Part VI, Section A, line 2	Jessica Thomasson, Robert Sanderson and Joan Penner have a business relationship with Rev Patrick O'Brien, David Walth, Bishop Mark Narum and Melanie Stillwell They are board members or officers of both Lutheran Social Services of North Dakota and Lutheran Social Services Housing

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	The corporate members of Lutheran Social Services of North Dakota are the Eastern North Dakota and the Western North Dakota Synods of the Evangelical Lutheran Church in America and the Lutheran Church-Missouri Synod, North Dakota district

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	There are 14 people on the Board of Directors. Three of these directors (two bishops and one president) serve by virtue of their office, and the other 11 directors are elected by their corporate members. Of these 11 directors, the Eastern North Dakota Synod of the Evangelical Lutheran Church in America shall elect or appoint three directors, the Western North Dakota Synod shall elect or appoint three directors, the Lutheran Church-Missouri Synod, North Dakota District shall elect or appoint one director, and four at-large directors shall be elected by the board.

Return Reference	Explanation
Form 990, Part VI, Section A, line 8b	There are no committees w ith the authority to act on behalf of the board

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	The CFO will review the 990. A packet including the 990 will also be sent to the Board of Directors for approval. The board will be given a week to review the 990 and suggest any changes that should be made.

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	Board members and employees have the responsibility to give notification if they have a conflict or potential conflict of interest. Board members are not allowed to vote on any issue where there is a potential conflict of interest. All potential conflicts are reviewed and it is determined if a conflict exists by the CEO with consultation by the board and/or legal counsel if necessary. The board of directors, employees, volunteers and paid consultants are all covered by the policy.

Return Reference	Explanation
Form 990, Part VI, Section B, line 15	The President of the Board works with the Human Resources manager on a format for electronic review of compensation by board members. This review could also include some employees and/or outside interests such as peers and pastors. The President of the Board receives the overall organization increase percentage and the highest percentage given to all other staff. A committee meets to discuss review results, percentage increase and any other potential increase such as bonus or merit pay. Comparability data is also examined. The CEO's compensation is discussed with the full board of directors at the October meeting. The compensation package agreed upon at the October meeting goes into effect on the CEO's anniversary date. The Organization does a similar review using comparability data for all officers at least every 5 years.

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	The annual report is published on the organization's website. It is also mailed to present and potential donors and is available at the front office desk. Abbreviated financial statements are included in the annual report. There are no other policies or documents on the organization's website. The governing documents and conflict of interest policy would also be available upon request if someone wanted to see them.

Return Reference	Explanation
Form 990, Part VIII, Line 1g, Part IX, Line 2, and Part X, Line 8	LSS ND facilitates food donations for the Great Plains Food Bank. LSS ND acts as an intermediary for the donations of food. Donations of food are recorded as contribution income in Part VIII of the Form 990 and the distributions of food from the Great Plains Food Bank is being recorded as Grants/Other Assistance to individuals on Line 2 in Part IX of the Form 990. Donated and purchased food product that hasn't been distributed at year end is also included as inventory on Line 8 in Part X of the Form 990. Food is valued based on the average price per pound which is set by Feeding America.

Return Reference	Explanation
Form 990, Part XI, line 9	Noncash Vehicle Donation -7,200

Return Reference	Explanation
Form 990, Part XII, Line 2c	The Board Audit Committee was established at the January 20, 2014 board meeting

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Lutheran Social Services of ND

Employer identification number
45-0226421

Part I Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

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

Part II Identification of Related Tax-Exempt Organizations

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Lutheran Social Services Housing Inc 1325 11th Street South Fargo, ND 58103 26-2358686	Providing Affordable Housing	ND	501(c)(3)	Line 9	Lutheran Social Services of North Dakota	Yes	
(2) Lutheran Social Services Jamestown Inc 1325 11th Street South Fargo, ND 58103 27-3425920	Rental Units for Elderly	ND	501(c)(3)	Line 7	Lutheran Social Services Housing Inc		No

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) Dispropportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) LSS Housing Tioga LP PO Box 2148 Fargo, ND 58107 27-1976384	Rental Housing	ND	N/A									
(2) LSS Housing Williston LP PO Box 2148 Fargo, ND 58107 45-4359570	Rental Housing	ND	N/A									

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) LSS Housing Tioga LLC PO Box 2148 Fargo, ND 58107 27-1976245	26 Unit Rental Housing Project	ND	N/A	C					No
(2) LSS Housing Williston LLC PO Box 2148 Fargo, ND 58107 32-0363168	Affordable Senior Housing	ND	N/A	C					No

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

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

aReceipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

bGift, grant, or capital contribution to related organization(s)

cGift, grant, or capital contribution from related organization(s)

dLoans or loan guarantees to or for related organization(s)

eLoans or loan guarantees by related organization(s)

fDividends from related organization(s)

gSale of assets to related organization(s)

hPurchase of assets from related organization(s)

iExchange of assets with related organization(s)

jLease of facilities, equipment, or other assets to related organization(s)

kLease of facilities, equipment, or other assets from related organization(s)

lPerformance of services or membership or fundraising solicitations for related organization(s)

mPerformance of services or membership or fundraising solicitations by related organization(s)

nSharing of facilities, equipment, mailing lists, or other assets with related organization(s)

oSharing of paid employees with related organization(s)

pReimbursement paid to related organization(s) for expenses

qReimbursement paid by related organization(s) for expenses

rOther transfer of cash or property to related organization(s)

sOther transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

Yes

Yes

Yes

Yes

Yes

2If 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) Lutheran Social Services Housing Inc	A	39,452	Accrual
(2) Lutheran Social Services Housing Inc	D	4,089,190	End of Year Balance

Schedule R (Form 990) 2013

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

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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