

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2013 calendar year, or tax year beginning 10/01/13, and ending 09/30/14**


<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization LUTHERAN SERVICES FOR THE AGING, INC.		<b>D</b> Employer identification number 56-0752160
	Doing Business As		<b>E</b> Telephone number 704-637-2870
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 947		
	City or town, state or province, and ZIP or foreign postal code SALISBURY NC 28145-0947		<b>G</b> Gross receipts \$ 1,274,412
<b>F</b> Name and address of principal officer: TED GOINS P.O. BOX 947 SALISBURY NC 28145-0947			<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>H(c)</b> Group exemption number ▶ 9386
<b>J</b> Website: ▶ WWW.LSCAROLINAS.NET			<b>L</b> Year of formation: 1960 <b>M</b> State of legal domicile: NC
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

**Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	19	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	19	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	0	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0	
	b Net unrelated business taxable income from Form 990-T, line 34	0		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	1,181,375	1,017,931
	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	231,295	241,481
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-4,913	1,453
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,407,757	1,260,865	
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	15,299	21,500
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,792	12,475
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
		b Total fundraising expenses (Part IX, column (D), line 25) ▶ 21,363		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,057,637	1,740,683
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,079,728	1,774,658
19	Revenue less expenses. Subtract line 18 from line 12	-1,671,971	-513,793	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	9,536,862	8,894,801
	21	Total liabilities (Part X, line 26)	204,615	3,857
22	Net assets or fund balances. Subtract line 21 from line 20	9,332,247	8,890,944	

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer 		Date 2/12/15		
	KIRBY NICKERSON Type or print name and title		TREASURER		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ANTHONY T. PANDISCIA	ANTHONY T. PANDISCIA	02/12/15	<input type="checkbox"/>	P00187421
	Firm's name ▶	Firm's EIN ▶			
LANGDON & COMPANY LLP 223 US HIGHWAY 70 EAST, SUITE 100 GARNER, NC 27529-4051		56-1743537		Phone no. 919-662-1001	

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

**Part III Statement of Program Service Accomplishments**

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

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

**SEE SCHEDULE O**

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

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

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

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

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

**4a** (Code: ) (Expenses \$ **1,734,253** including grants of \$ **21,500** ) (Revenue \$ )

**LUTHERAN SERVICES FOR THE AGING, INC. (LSA) IS THE PARENT ORGANIZATION FOR THIRTY-ONE AFFILIATE CORPORATIONS. LSA IS A SOCIAL MINISTRY OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA OPERATING IN NORTH CAROLINA. FOUNDED IN 1960, LSA NOW HAS NURSING HOMES IN SALISBURY, HICKORY, ALBEMARLE, WILMINGTON, WINSTON-SALEM, AND CLEMMONS; AN ASSISTED LIVING FACILITY INCLEMMONS, RETIREMENT COMMUNITIES IN ARDEN AND SALISBURY, AND AN ADULT DAY SERVICES PROGRAM IN SALISBURY. LSA ALSO OFFERS GERIATRIC CARE MANAGEMENT, HOME CARE, AND INFORMATION AND REFERRAL SERVICES.**

**IN HICKORY, LSA COLLABORATES IN SPONSORING LUTHERHAUS, A LOW-INCOME SENIOR HOUSING PROJECT AND HAS PROVIDED SUPPORT TO ADULT LIFT PROGRAMS, AN ADULT**

**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 **▶ 1,734,253**

**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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	<b>Section 501(c)(3) organizations.</b> 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		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
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	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
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	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
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		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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

		Yes	No
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? If "Yes," complete Schedule I, Parts I and II		X
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? If "Yes," complete Schedule I, Parts I and III	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	X	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	X	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	X	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	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>1a</b> 19		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1b</b> 19		
<b>2</b>	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?		<b>X</b>
<b>3</b>	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?	<b>X</b>	
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	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?		<b>X</b>
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	<b>X</b>	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	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		<b>X</b>

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		<b>X</b>
<b>b</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?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>X</b>	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>X</b>	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>X</b>	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>X</b>	
<b>12c</b>		<b>X</b>	
<b>13</b>	Did the organization have a written whistleblower policy?	<b>X</b>	
<b>14</b>	Did the organization have a written document retention and destruction policy?	<b>X</b>	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	<b>X</b>	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	<b>X</b>	
<b>15b</b>		<b>X</b>	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>X</b>	
<b>b</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?	<b>X</b>	
<b>16b</b>		<b>X</b>	

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **SUSAN MILLER** **1416 S. MARTIN LUTHER KING, JR. AVE**  
**SALISBURY** **NC 28144** **704-637-2870**

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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

Check this box if neither the organization nor any related organizations 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) <b>TED GOINS, JR.</b>	40.00									
PRESIDENT	1.00	X		X			0	274,066	5,496	
(2) <b>REV. PAMELA COOK</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(3) <b>ERIC HOYLE</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(4) <b>JERRY BRAMLEY</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(5) <b>DONALD BUMGARNER</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(6) <b>JIM HUDDLE</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(7) <b>REV. JEFFREY SHEALY</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(8) <b>JOY FISHER</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(9) <b>EUNIKA SIMONS</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(10) <b>JOYCELYN JOHNSON</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(11) <b>MARK TONNESEN</b>	1.00									
DIRECTOR	1.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(12) <b>BETTY LOHR</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(13) <b>DR. SHANNON MATHEWS</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(14) <b>LORETTA MEYERS</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(15) <b>DOUG NELSON</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(16) <b>DEREK SHOEMAKE</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(17) <b>STEPHEN STANFIELD-SWITZER</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(18) <b>KATRINA WEIRICK</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
(19) <b>J. WHITE IDDINGS, JR.</b>	1.00									
DIRECTOR	1.00	X					0	0	0	
<b>1b Sub-total</b>								<b>274,066</b>	<b>5,496</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>								<b>640,003</b>	<b>29,986</b>	
<b>d Total (add lines 1b and 1c)</b>								<b>914,069</b>	<b>35,482</b>	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

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

**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

**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 **0**



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(12) ROSEBUD REUBEL	1.00									
DIRECTOR	1.00	X					0	0	0	
(13) KIRBY NICKERSON	40.00									
TREASURER/CFO	1.00			X			0	170,532	4,920	
(14) KESHA SMITH	40.00									
CHIEF OPER. OFFICER	1.00			X			0	157,313	5,496	
(15) ELIZABETH KUHN	40.00									
DIRECTOR R&D	1.00			X			0	132,699	7,723	
(16) MYRA GRIFFIE	40.00									
CHIEF OPER. OFFICER	1.00			X			0	120,320	5,496	
(17) KAREN MADDRY	40.00									
SECRETARY	1.00			X			0	59,139	6,351	
(18)										
(19)										
<b>1b Sub-total</b>								<b>640,003</b>	<b>29,986</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation

**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

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>				
	<b>b</b> Membership dues	<b>1b</b>				
	<b>c</b> Fundraising events	<b>1c</b>				
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> <b>1,017,931</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f		<b>1,017,931</b>			
<b>Program Service Revenue</b>	<b>2a</b>	<b>Busn. Code</b>				
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		<b>241,481</b>		<b>241,481</b>	
	<b>4</b> Income from investment of tax-exempt bond proceeds					
	<b>5</b> Royalties					
	<b>6a</b> Gross rents	(i) Real	<b>15,000</b>			
		(ii) Personal				
	<b>b</b> Less: rental exps.	<b>13,547</b>				
	<b>c</b> Rental inc. or (loss)	<b>1,453</b>				
	<b>d Net rental income or (loss)</b>		<b>1,453</b>		<b>1,453</b>	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	<b>b</b> Less: cost or other basis & sales exps.					
	<b>c</b> Gain or (loss)					
	<b>d Net gain or (loss)</b>					
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>				
	<b>b</b> Less: direct expenses	<b>b</b>				
<b>c Net income or (loss) from fundraising events</b>						
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>					
	<b>b</b> Less: direct expenses	<b>b</b>				
<b>c Net income or (loss) from gaming activities</b>						
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>a</b>					
	<b>b</b> Less: cost of goods sold	<b>b</b>				
<b>c Net income or (loss) from sales of inventory</b>						
<b>Miscellaneous Revenue</b>		<b>Busn. Code</b>				
<b>11a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions.		<b>1,260,865</b>	<b>0</b>	<b>0</b>	<b>242,934</b>	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
<b>2</b> Grants and other assistance to individuals in the U.S. See Part IV, line 22	<b>21,500</b>	<b>21,500</b>		
<b>3</b> Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	<b>12,475</b>	<b>3,690</b>	<b>8,785</b>	
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	<b>450,000</b>	<b>450,000</b>		
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 7				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates	<b>1,249,912</b>	<b>1,249,912</b>		
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance				
<b>24</b> 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.)				
<b>a</b> <b>BAD DEBT</b>	<b>21,004</b>			<b>21,004</b>
<b>b</b> <b>UTILITIES</b>	<b>7,950</b>	<b>7,950</b>		
<b>c</b> <b>TAXES, SALES, REAL &amp; PERS</b>	<b>6,509</b>		<b>6,509</b>	
<b>d</b> <b>BANK FEES</b>	<b>2,272</b>		<b>1,913</b>	<b>359</b>
<b>e</b> All other expenses	<b>3,036</b>	<b>1,201</b>	<b>1,835</b>	
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>1,774,658</b>	<b>1,734,253</b>	<b>19,042</b>	<b>21,363</b>
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest bearing		1	
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	774,244	4	1,151,079
	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		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 629,564		
	b	Less: accumulated depreciation	10b 61,916	10c 577,074	567,648
	11	Investments—publicly traded securities	5,555,746	11	5,193,244
	12	Investments—other securities. See Part IV, line 11	2,411,882	12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	217,916	15	1,982,830
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	9,536,862	16	8,894,801	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	1,665	17	3,857
	18	Grants payable		18	
	19	Deferred revenue		19	
	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		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	202,950	25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	204,615	26	3,857
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets	5,713,284	27	5,897,136
	28	Temporarily restricted net assets	3,126,033	28	2,500,878
	29	Permanently restricted net assets	492,930	29	492,930
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	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	<b>Total net assets or fund balances</b>	9,332,247	33	8,890,944	
34	<b>Total liabilities and net assets/fund balances</b>	9,536,862	34	8,894,801	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>1,260,865</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>1,774,658</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-513,793</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>9,332,247</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>72,490</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>8,890,944</b>

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>2c</b>	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.	<b>X</b>	
<b>3a</b>	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?		<b>X</b>
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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

**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.

OMB No. 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

**LUTHERAN SERVICES FOR THE AGING, INC.**

Employer identification number

**56-0752160**

**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? .....

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

h Provide the following information about the supported organization(s).

(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	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2013

**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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						

**12** Gross receipts from related activities, etc. (see instructions) 12

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

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

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....	<b>15</b>	%

**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 III Support 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
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,705,250	1,933,579	1,132,685	1,181,375	1,017,931	6,970,820
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	1,705,250	1,933,579	1,132,685	1,181,375	1,017,931	6,970,820
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons					33,000	33,000
<b>b</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						
<b>c</b> Add lines 7a and 7b					33,000	33,000
<b>8 Public support</b> (Subtract line 7c from line 6.)						6,937,820

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6	1,705,250	1,933,579	1,132,685	1,181,375	1,017,931	6,970,820
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	175,288	199,773	97,335	247,795	256,481	976,672
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	175,288	199,773	97,335	247,795	256,481	976,672
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	6,858	-589				6,269
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	1,887,396	2,132,763	1,230,020	1,429,170	1,274,412	7,953,761

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

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

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	87.23%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	90.86%

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

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	12%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17	<b>18</b>	9%

**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).

**PART III, LINE 12 - OTHER INCOME DETAIL**

**OTHER INCOME** **\$ 6,269**

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ **Attach to Form 990, Form 990-EZ, or Form 990-PF.**

OMB No. 1545-0047

**2013**

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

**Name of the organization**

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

**Employer identification number**

**56-0752160**

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub> % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ .....

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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.

Information about Schedule D (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 SERVICES FOR THE AGING, INC.

Employer identification number

56-0752160

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two questions about donor informed status.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, acreage restricted, number of easements on historic structures, and monitoring details.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

**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    |
|--|-----------|
| <b>c</b> Beginning balance .....             | <b>1c</b> |
| <b>d</b> Additions during the year .....     | <b>1d</b> |
| <b>e</b> Distributions during the year ..... | <b>1e</b> |
| <b>f</b> Ending balance .....                | <b>1f</b> |
- 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	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance .....	4,411,180	4,506,575	1,463,362	1,463,362	1,463,362
<b>b</b> Contributions .....	192,024	17,798			
<b>c</b> Net investment earnings, gains, and losses .....	248,727	341,766	3,043,213		
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....	21,605	454,959			
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....	4,830,326	4,411,180	4,506,575	1,463,362	1,463,362

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ **83.96 %**
  - b** Permanent endowment ▶ **10.20 %**
  - c** Temporarily restricted endowment ▶ **5.84 %**
- SEE SCHEDULE D PART XIII**
- 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:
- |  | Yes      | No       |
|--|----------|----------|
| <b>(i)</b> unrelated organizations ..... |          | <b>X</b> |
| <b>(ii)</b> related organizations .....  | <b>X</b> |          |
- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" 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
<b>1a</b> Land .....		397,333		397,333
<b>b</b> Buildings .....		207,806	45,481	162,325
<b>c</b> Leasehold improvements .....		21,550	15,207	6,343
<b>d</b> Equipment .....		2,875	1,228	1,647
<b>e</b> Other .....				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ▶				<b>567,648</b>

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) <b>INVESTMENT IN PP&amp;E</b>	<b>1,737,095</b>
(2) <b>OTHER ASSETS</b>	<b>234,131</b>
(3) <b>INTERCOMPANY</b>	<b>10,104</b>
(4) <b>WORK IN PROGRESS</b>	<b>1,500</b>
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	<b>1,982,830</b>

**Part X Other Liabilities.**

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII . . . .

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	<b>1,346,902</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	<b>72,490</b>
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	<b>13,547</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	<b>86,037</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>1,260,865</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	<b>1,260,865</b>

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	<b>1,788,205</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	<b>13,547</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	<b>13,547</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	<b>1,774,658</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	<b>1,774,658</b>

**Part XIII Supplemental Information**

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

**PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS**

THE ORGANIZATION'S ENDOWMENT CONSISTS OF DONOR-RESTRICTED INDIVIDUAL FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES. INCOME FROM THE ENDOWMENTS ARE USED BUT NOT LIMITED TO FUTURE EXPANSION, EQUIPMENT PURCHASES AND FUTURE PROGRAM SERVICE NEEDS.

**PART X - FIN 48 FOOTNOTE**

SUBSTANTIALLY ALL AFFILIATES OF LSA AND LFS ARE ORGANIZED AS NORTH CAROLINA NOT-FOR-PROFIT ORGANIZATIONS AND ARE EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3) UNDER A GROUP EXEMPTION OF THE ELCA. LFS REAL PROPERTIES, INC. IS EXEMPT UNDER IRC SECTION 501(C)(2).

THE ORGANIZATIONS RECORD A LIABILITY FOR ANY TAX POSITION TAKEN THAT IS BENEFICIAL TO THE ORGANIZATIONS, INCLUDING ANY RELATED INTEREST AND PENALTIES, WHEN IT IS MORE LIKELY THAN NOT THE POSITION OF MANAGEMENT WITH

Part XIII Supplemental Information (continued)

RESPECT TO A TRANSACTION OR CLASS OF TRANSACTIONS WILL BE OVERTURNED BY A TAXING AUTHORITY UPON EXAMINATION. MANAGEMENT BELIEVES THERE ARE NO SUCH POSITIONS AS OF SEPTEMBER 30, 2014 OR 2013. TAX YEARS SUBSEQUENT TO 2009 REMAIN SUBJECT TO EXAMINATION BY MAJOR TAX JURISDICTIONS.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

RENTAL EXPENSES NETTED WITH INCOME \$ 13,547

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

RENTAL EXPENSES NETTED WITH INCOME \$ 13,547

PART XIII - SUPPLEMENTAL FINANCIAL INFORMATION

PART V - ENDOWMENT FUNDS

AMOUNTS REPORTED AS THE CURRENT YEAR END OF YEAR BALANCE AMONG THE CONTROL GROUP ACCURATELY TIE BACK TO THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS.

**SCHEDULE I  
(Form 990)**

**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.

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990.**

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

Name of the organization **LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number  
**56-0752160**

**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.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

**Schedule I (Form 990) (2013)**



**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 RYHNE SCHOLARSHIP	5	21,500		FMV	
2					
3					
4					
5					
6					
7					

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

**PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS**

THE ORGANIZATION MAINTAINS CONTACT RECORDS ON RESIDENT GRANT RECIPIENTS AS WELL AS CONSISTENTLY FOLLOWS UP WITH INDIVIDUALS TO ENSURE THEY ARE MEETING THE ORGANIZATION'S REQUIREMENTS AND REMAIN ELIGIBLE FOR THE GRANT.

**PART IV - ADDITIONAL INFORMATION**

ALTHOUGH REPORTED IN AGGREGATE FOR PURPOSES OF TRANSPARENCY, NO SINGLE GRANT MADE IN THE CURRENT YEAR WAS VALUED AT AN AMOUNT GREATER THAN \$5,000.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

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

OMB No. 1545-0047

**2013**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number

**56-0752160**

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? .....</p>	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the filing organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? .....</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? .....</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>	<b>X</b>								
	<b>4b</b>	<b>X</b>								
	<b>4c</b>	<b>X</b>								
<p><b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.</b></p> <p><b>5</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization? .....</p> <p><b>b</b> Any related organization? .....</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>	<b>5a</b>	<b>X</b>								
	<b>5b</b>	<b>X</b>								
<p><b>6</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization? .....</p> <p><b>b</b> Any related organization? .....</p> <p>If "Yes" to line 6a or 6b, describe in Part III.</p>	<b>6a</b>	<b>X</b>								
	<b>6b</b>	<b>X</b>								
<p><b>7</b> For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III .....</p>	<b>7</b>	<b>X</b>								
<p><b>8</b> Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....</p>	<b>8</b>	<b>X</b>								
<p><b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....</p>	<b>9</b>									

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

Schedule J (Form 990) 2013

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 TED GOINS, JR. PRESIDENT	(i)	0	0	0	0	0	0
	(ii)	274,066	0	0	0	5,496	279,562
2 KIRBY NICKERSON TREASURER/CFO	(i)	0	0	0	0	0	0
	(ii)	170,532	0	0	0	4,920	175,452
3 KESHA SMITH CHIEF OPER. OFFICER	(i)	0	0	0	0	0	0
	(ii)	157,313	0	0	0	5,496	162,809
4	(i)						
	(ii)						
5	(i)						
	(ii)						
6	(i)						
	(ii)						
7	(i)						
	(ii)						
8	(i)						
	(ii)						
9	(i)						
	(ii)						
10	(i)						
	(ii)						
11	(i)						
	(ii)						
12	(i)						
	(ii)						
13	(i)						
	(ii)						
14	(i)						
	(ii)						
15	(i)						
	(ii)						
16	(i)						
	(ii)						



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

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.  
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open To Public Inspection

Name of the organization

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number

**56-0752160**

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

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

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

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

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

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

**Total** ..... ▶ \$ \_\_\_\_\_

**Part III Grants or Assistance Benefiting Interested Persons.**

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

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

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1) JAMES MADDRY	FAMILY MEMBER	1,218	CONSTRUCTION WORK		X
(2) PACE AT HOME, LLC	PRESIDENT/BOARD	1,200,000	LOAN GUARANTEE		X
(3) SENIOR TLC, INC	OFFICER/BOARD	793,281	CREDIT AGREEMENT		X
(4) COMMUNITY SENIOR CARE	OFFICER/BOARD		N/A		X
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

**SCHEDULE L, PART V - ADDITIONAL INFORMATION**

AFTER RECEIVING SEVERAL BIDS, THE ORGANIZATION CONTRACTED JAMES MADDRY OF MADDRY CONSTRUCTION TO PERFORM SPECIFIC CONSTRUCTION WORK FOR THE ENTITY. JAMES MADDRY IS THE HUSBAND OF KAREN MADDRY, SECRETARY OF THE ORGANIZATION.

TED GOINS, JR., PRESIDENT AND BOARD MEMBER OF THE ORGANIZATION, ALSO SERVES AS A BOARD MEMBER OF PACE AT HOME, INC. (EIN: 27-3462373). PACE AT HOME, INC. IS AN I.R.C. §501(C)(3) RELATED TAX-EXEMPT ORGANIZATION, WHICH IS PROPERLY REPORTED ON SCHEDULE R, PART II. THE ORGANIZATION HAS GUARANTEED \$1,200,000 OF PACE AT HOME, INC.'S DEBT. THE BUSINESS TRANSACTION IS REPORTED ON SCHEDULE R, PART V.

LUTHERAN SERVICES FOR THE AGING, INC. (LSA) IS A SPONSORING ORGANIZATION OF SENIOR TLC, INC. (EIN: 45-4706283), AN I.R.C. §501(C)(3) RELATED TAX-EXEMPT ORGANIZATION REPORTED ON SCHEDULE R, PART II. LSA REPRESENTS TWO SEATS ON THE BOARD OF DIRECTORS OF SENIOR TLC, INC. KESHA SMITH, CHIEF OPERATING OFFICER, AND TED GOINS, JR., PRESIDENT AND BOARD MEMBER, SERVED ON THE BOARD OF DIRECTORS FOR SENIOR TLC, INC. DURING THE FISCAL YEAR ENDING 9/30/14. KIRBY NICKERSON, TREASURER AND CHIEFT FINANCIAL OFFICER, SERVED AS A FINANCE COMMITTEE MEMBER FOR SENIOR TLC, INC. DURING THE FISCAL

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

**YEAR ENDING 9/30/14. THE ORGANIZATION HAS A REVOLVING CREDIT AGREEMENT WITH SENIOR TLC, INC. AS OF 9/30/14 THE LINE HAD A BALANCE OF \$793,281. THE BUSINESS TRANSACTION IS REPORTED ON SCHEDULE R, PART V.**

**LUTHERAN SERVICES FOR THE AGING, INC. (LSA) IS ALSO A SPONSORING ORGANIZATION OF COMMUNITY SENIOR CARE., AN I.R.C. §501(C)(3) RELATED TAX-EXEMPT ORGANIZATION REPORTED ON SCHEDULE R, PART II. LSA REPRESENTS TWO SEATS ON THE BOARD OF DIRECTORS OF COMMUNITY SENIOR CARE. TED GOINS, JR., PRESIDENT AND BOARD MEMBER, AND KIRBY NICKERSON, TREASURER AND CHIEF FINANCIAL OFFICER, SERVED ON THE BOARD OF DIRECTORS FOR COMMUNITY SENIOR CARE. AS OF 9/30/14, NO REPORTABLE TRANSACTIONS HAVE OCCURRED.**

**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2013****Open to Public  
Inspection**

Name of the organization

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number

**56-0752160****FORM 990 - ORGANIZATION'S MISSION**

LUTHERAN SERVICES FOR THE AGING, INC. (LSA) IS A MINISTRY OF THE NORTH CAROLINA SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA. THE LSA MISSION STATES, "EMPOWERED BY CHRIST, WE WALK TOGETHER WITH ALL WE SERVE".

LSA OPERATES NURSING HOMES, RETIREMENT COMMUNITIES, ASSISTED LIVING RESIDENCES, AND ADULT DAY SERVICES IN ADDITION TO PROVIDING CARE MANAGEMENT, HOME CARE, AND INFORMATION AND REFERRAL SERVICES IN NORTH CAROLINA. LSA PROVIDES A MINISTRY OF CHRISTIAN CARE TO OLDER ADULTS AND ADULTS WITH DISABILITIES REGARDLESS OF FAITH, RACE, DISABILITY, OR ECONOMIC STATUS.

LSA IS MADE UP OF COMPASSIONATE PEOPLE WITH LOVING SPIRITS AND GENEROUS HEARTS. RESIDENTS, STAFF, CLIENTS, PARTICIPANTS, FAMILIES, AND VOLUNTEERS ALL STRIVE TO BE OF SERVICE TO GOD AND THE COMMUNITY.

MANY OF THE SENIORS SERVED BY LSA HAVE BEEN SERVICE ORIENTED AND PHILANTHROPICALLY INCLINED THROUGHOUT THEIR LIVES AND CONTINUE TO SEEK OPPORTUNITIES FOR COMMUNITY SERVICE IN THEIR OLDER YEARS. FOR THE YOUNG-ELDERS OF THE RETIREMENT COMMUNITIES THOSE OPPORTUNITIES ARE ABUNDANT. RESIDENTS THERE LOG IN HUNDREDS OF VOLUNTEER HOURS FOR LOCAL CHURCHES, HABITAT FOR HUMANITY, THE ALZHEIMER'S ASSOCIATION, THE STATE VETERANS HOSPITAL, FUNDRAISING FOR CANCER RESEARCH, LITERACY COUNCILS, LOCAL HOSPITALS, FOOD PANTRIES, HOMELESS SHELTERS, THE UNITED WAY, AND MENTORING PROJECTS FOR LOCAL ELEMENTARY SCHOOLS. THEY HAVE PACKED BOXES



Name of the organization

LUTHERAN SERVICES FOR THE

Employer identification number

56-0752160

FOR SAMARITAN'S PURSE, GATHERED COATS FOR KIDS, AND COLLECTED CANNED GOODS FOR FOOD PANTRIES. THEY HAVE SEWN, KNITTED, CROCHETED, AND QUILTED COUNTLESS ITEMS FOR CAUSES THROUGHOUT THE STATE AND BEYOND.

THE MORE FRAIL ELDERS OF THE LUTHERAN NURSING HOMES AND ADULT DAY SERVICES MAY BE LESS VISIBLE, BUT ARE EQUALLY COMMITTED TO COMMUNITY SERVICE.

SUPPORTED BY STAFF AND VOLUNTEERS, THEY HAVE HELD BLOOD DRIVES, BAKE SALES, AND CRAFT SALES. THEY HAVE HOSTED BREAKFASTS FOR FIRE, POLICE, AND EMERGENCY SERVICE PERSONNEL, COLLECTED SCHOOL SUPPLIES FOR KIDS, AND ADOPTED NEEDY FAMILIES AT CHRISTMAS. THEY, TOO, HAVE LOGGED IN HUNDREDS OF HOURS IN PROJECTS FOR LOCAL SCHOOLS AND HOSPITALS, THE ARC, THE ALZHEIMER'S ASSOCIATION, MADD (MOTHERS AGAINST DRUNK DRIVING), MEAL-ON-WHEELS, THE HUMANE SOCIETY, THE AMERICAN RED CROSS, THE UNITED WAY, AND MORE.

LSA ALSO SERVES ITS COMMUNITIES BY WORKING COLLABORATIVELY WITH COLLEGES AND UNIVERSITIES THROUGHOUT NORTH CAROLINA INCLUDING CATAWBA, LIVINGSTONE, AND LENOIR-RHYNE COLLEGES; CATAWBA VALLEY, GASTON, ROWAN-CABARRUS, STANLY, CALDWELL AND FORSYTH COMMUNITY COLLEGES; APPALACHIAN STATE, WINSTON-SALEM STATE, AND DUKE UNIVERSITIES; THE UNIVERSITY OF NORTH CAROLINA, AND HOOD THEOLOGICAL SEMINARY. THESE COLLABORATIVE EFFORTS ENHANCE COOPERATION, FOSTER GROWTH AND COOPERATION, AND ULTIMATELY IMPROVE THE QUALITY OF LIFE FOR THE INSTITUTIONS AND THE COMMUNITIES.

LSA ALSO ENCOURAGES COMMUNITY MEMBERS TO SEEK VOLUNTEER, EDUCATIONAL, AND SPIRITUAL OPPORTUNITIES THROUGH ITS MINISTRIES. THE MINISTRIES OF LSA ARE ACTIVE, BUSY PLACES WHERE MULTIPLE GENERATIONS MEET IN A SPIRIT OF FUN, FELLOWSHIP AND COOPERATION. RESOURCES ARE AVAILABLE TO THE COMMUNITY

Name of the organization

LUTHERAN SERVICES FOR THE

Employer identification number

56-0752160

ADDRESSING A BROAD RANGE OF AGING ISSUES SUCH AS HEALTHY AGING, NURSING HOME CARE, ADULT DAY CARE, ALZHEIMER'S DISEASE, MEDICAID AND MEDICARE, HEALTHCARE DIRECTIVES AND MORE.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

DAY CARE PROGRAM THERE. LSA PROVIDES A MINISTRY OF CHRISTIAN CARE TO THOSE SEEKING SERVICES REGARDLESS OF FAITH, DISABILITY OR ECONOMIC STATUS.

FORM 990, PART VI - ADDITIONAL INFORMATION

WHISTLEBLOWER POLICY

LUTHERAN SERVICES FOR THE AGING, INC. & AFFILIATES ARE COMMITTED TO THEIR ROLE IN PREVENTING HEALTH CARE FRAUD AND ABUSE AND COMPLYING WITH APPLICABLE STATE AND FEDERAL LAWS RELATED TO HEALTH CARE FRAUD AND ABUSE. THE CIVIL FALSE CLAIMS ACT PROVIDES FOR PROTECTION FOR EMPLOYEES FROM RETALIATION. ANY EMPLOYEE WHO IS DISCHARGED, DEMOTED, SUSPENDED, THREATENED, HARASSED, OR DISCRIMINATED AGAINST IN TERMS AND CONDITIONS OF EMPLOYMENT BECAUSE OF LAWFUL ACTS CONDUCTED IN FURTHERANCE OF AN ACTION UNDER THE FCA MAY BRING AN ACTION IN FEDERAL DISTRICT COURT SEEKING REINSTATEMENT, TWO TIMES THE AMOUNT OF BACK PAY PLUS INTEREST, AND OTHER ENUMERATED COSTS, DAMAGES, AND FEES.

DOCUMENTATION RETENTION AND DESTRUCTION POLICY

EACH ENTITY WITHIN THE LUTHERAN SERVICES FOR THE AGING, INC. & AFFILIATES GROUP WILL ENSURE THAT RECORDS ARE RETAINED FOR THE REQUIRED TIME PERIODS ESTABLISHED BY STATE LAWS, FEDERAL REGULATIONS, AND PAYOR REQUIREMENTS TO MEET THE NEEDS OF LEGITIMATE USERS. AT THE END OF THE RETENTION PERIOD, EACH ENTITY WILL ENSURE THAT DESTRUCTION OF RECORDS

Name of the organization

LUTHERAN SERVICES FOR THE

Employer identification number

56-0752160

IS PERFORMED ACCORDING TO SPECIFIC PROCEDURE AND AUTHORIZATION WITH APPROPRIATE SUPERVISION OF DESTRUCTION. THE PROPER METHOD OF DESTRUCTION FOR ANY PAPER RECORD IS BY SHREDDING OR INCINERATION ONLY. PRIOR TO THE DESTRUCTION OF ANY FACILITY RECORDS, WHETHER ORIGINAL OR COMPUTER MEDIA, A CHECK WILL BE MADE TO ENSURE THE RETENTION PERIOD HAS EXPIRED AS DEFINED BY STATE LAWS AND FACILITY POLICIES. ANY RECORDS IN OPEN INVESTIGATION, AUDIT, OR LITIGATION WILL NOT BE DESTROYED. FOR FACILITIES USING ELECTRONIC MEDICAL RECORDS, RECORDS WILL BE STORED IN THE SYSTEM INDEFINITELY AND THE DESTRUCTION PROCESS WILL NOT APPLY.

FORM 990, PART VI, SECTION B, LINE 16

UNITY SENIOR CARE GROUP, LLC ("LLC") (EIN: 45-2434036) WAS FORMED AMONGST THIS ORGANIZATION AND VARIOUS OTHER TAX EXEMPT ORGANIZATIONS FOR THE PURPOSES OF LEVERAGING MORE COST-EFFECTIVE INSURANCE OPTIONS AMONGST THE MEMBERS OF THE LLC. MINIMAL PASS-THROUGH ACTIVITY HAS BEEN RECOGNIZED TO-DATE BY THE ORGANIZATION AS A MEMBER OF THIS LLC. SEE SCHEDULE R, PART III.

FORM 990, PART VI, LINE 3 - MANAGEMENT DELEGATED

LSA MANAGEMENT, INC. PROVIDES ADMINISTRATIVE SUPPORT, MANAGEMENT, ACCOUNTING, INFORMATION TECHNOLOGY, AND RESOURCE DEVELOPMENT SERVICES TO LUTHERAN SERVICES FOR THE AGING AND ITS AFFILIATES. SEE SCHEDULE R, PART V.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE FORM 990 IS REVIEWED BY THE CHIEF FINANCE OFFICER AND MADE AVAILABLE TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT. ANY MATTERS ARE RAISED TO THE OUTSIDE ACCOUNTANTS FOR COLLABORATION AND ULTIMATE RESOLUTION.

Name of the organization

LUTHERAN SERVICES FOR THE

Employer identification number

56-0752160

## FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

BOARD MEMBERS RECEIVE A BOARD MANUAL AS PART OF ORIENTATION WHEN THEY JOIN THE BOARD, WHICH INCLUDES THE CORPORATE COMPLIANCE POLICY AND BYLAWS. BOTH THE POLICY AND THE BYLAWS ADDRESS CONFLICT OF INTEREST. THEREAFTER, ANNUALLY, THE BOARD OF DIRECTORS RECEIVE CORPORATE COMPLIANCE TRAINING AND COMPLETE A CONFLICT OF INTEREST DISCLOSURE.

## FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

ALL COMPENSATION LIMITS ARE COMPARED TO STATE AND NATIONAL RANGES BASED ON FACILITY SIZE AND EXPERIENCE OF STAFF. THE BOARD OF DIRECTORS APPROVE THE COMPENSATION OF THE PRESIDENT WHICH IS PAID BY THE MANAGING ORGANIZATION OF THE CONTROL GROUP.

## FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

ALL COMPENSATION LIMITS ARE COMPARED TO STATE AND NATIONAL RANGES BASED ON FACILITY SIZE AND EXPERIENCE OF STAFF. THE PRESIDENT APPROVES THE COMPENSATION OF OFFICERS AND KEY EMPLOYEES. OFFICERS OF THE CONTROLLED GROUP ARE PAID BY THE MANAGING ORGANIZATION AND CERTAIN ORGANIZATIONS WITHIN THE CONTROL GROUP ALSO COMPENSATE KEY EMPLOYEES DIRECTLY.

## FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

FORMS 990 ARE POSTED ON GUIDESTAR AND AVAILABLE UPON REQUEST AT THE LSA OFFICE LOCATED IN SALISBURY, NC.

## FORM 990, PART VII - ADDITIONAL INFORMATION

PART VII, SECTION A - COLUMN (B) HOURS FOR RELATED ORGANIZATIONS

Name of the organization

LUTHERAN SERVICES FOR THE

Employer identification number

56-0752160

BOARD MEMBERS AND OFFICERS DEVOTE TIME TO ALL ENTITIES WITHIN THE CONTROL GROUP.

FORM 990, PART XI, LINE 9 - RECONCILIATION OF CHANGES - OTHER

RENTAL EXPENSES NETTED WITH INCOME \$ 13,547

RENTAL EXPENSES NETTED WITH INCOME \$ -13,547

**SCHEDULE R  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013****Open to Public  
Inspection****LUTHERAN SERVICES FOR THE  
AGING, INC.**Employer identification number  
**56-0752160****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
(1)					
(2)					
(3)					
(4)					
(5)					

**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) <b>ABUNDANT LIVING ADULT DAY SERVICES, PO BOX 947 SALISBURY NC 28145 56-1884652</b>	<b>ADULT DAY</b>	<b>NC</b>	<b>501C3</b>	<b>9</b>	<b>LSA, INC</b>	<b>X</b>	
(2) <b>LFS REAL PROPERTIES, INC PO BOX 2369 SALISBURY NC 28145 58-1820383</b>	<b>REAL ESTAT</b>	<b>NC</b>	<b>501C2</b>		<b>LFS</b>	<b>X</b>	
(3) <b>LSA ELMS AT TANGLEWOOD, INC PO BOX 947 SALISBURY NC 28145 26-3735637</b>	<b>ASSIST LVG</b>	<b>NC</b>	<b>501C3</b>	<b>9</b>	<b>LSA, INC</b>	<b>X</b>	
(4) <b>LSA ELMS PROPERTY, INC PO BOX 947 SALISBURY NC 28145 26-3739962</b>	<b>LEASING</b>	<b>NC</b>	<b>501C3</b>	<b>9</b>	<b>LSA, INC</b>	<b>X</b>	
(5) <b>LSA MANAGEMENT, INC PO BOX 947 SALISBURY NC 28145 20-1457236</b>	<b>MANAGEMENT</b>	<b>NC</b>	<b>501C3</b>	<b>9</b>	<b>LSA, INC</b>	<b>X</b>	

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

Schedule R (Form 990) 2013

**SCHEDULE R  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013****Open to Public  
Inspection****LUTHERAN SERVICES FOR THE  
AGING, INC.**Employer identification number  
**56-0752160****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
(1)					
(2)					
(3)					
(4)					
(5)					

**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) LSA PHARMACY, INC PO BOX 947 SALISBURY NC 28145 20-1457251	PHARMACY	NC	501C3	9	LSA, INC	X	
(2) LUTHERAN FAMILY SERVICES IN THE PO BOX 2369 SALISBURY NC 28145 56-1286323	COMM. SVC	NC	501C3	11B	LSA, INC	X	
(3) LUTHERAN HOME - ALBEMARLE, INC PO BOX 947 SALISBURY NC 28145 20-1457298	NURSING	NC	501C3	9	LSA, INC	X	
(4) LUTHERAN HOME - FORSYTH COUNTY, INC PO BOX 947 SALISBURY NC 28145 26-3328029	NURSING	NC	501C3	9	LSA, INC	X	
(5) LUTHERAN HOME - HICKORY WEST, INC PO BOX 947 SALISBURY NC 28145 20-1457410	NURSING	NC	501C3	9	LSA, INC	X	

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

Schedule R (Form 990) 2013

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

- ▶ 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](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number  
**56-0752160**

**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
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					

**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 HOME - HICKORY, INC PO BOX 947 20-1457341 SALISBURY NC 28145	NURSING	NC	501C3	9	LSA, INC	X	
(2) LUTHERAN HOME - WILMINGTON, INC PO BOX 947 26-0158686 SALISBURY NC 28145	NURSING	NC	501C3	9	LSA, INC	X	
(3) LUTHERAN HOME - WINSTON-SALEM, INC PO BOX 947 56-1500212 SALISBURY NC 28145	NURSING	NC	501C3	9	LSA, INC	X	
(4) LUTHERAN HOME ALBEMARLE PROPERTY, PO BOX 947 20-1457273 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	
(5) LUTHERAN HOME AT TRINITY OAKS PO BOX 947 20-1457796 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	



**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

- ▶ 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](http://www.irs.gov/form990).

Department of the Treasury  
Internal Revenue Service

Name of the organization

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number  
**56-0752160**

**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
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					

**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 HOME AT TRINITY OAKS, INC PO BOX 947 20-1457824 SALISBURY NC 28145	NURSING	NC	501C3	9	LSA, INC	X	
(2) LUTHERAN HOME FORSYTH COUNTY PO BOX 947 46-1188488 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	
(3) LUTHERAN HOME HICKORY PROPERTY, PO BOX 947 20-1457319 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	
(4) LUTHERAN HOME HICKORY WEST PROPERTY PO BOX 947 20-5304712 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	
(5) LUTHERAN HOME WILMINGTON PROPERTY, PO BOX 947 26-0158745 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	

**SCHEDULE R  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013****Open to Public  
Inspection****LUTHERAN SERVICES FOR THE  
AGING, INC.**Employer identification number  
**56-0752160****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
(1)					
(2)					
(3)					
(4)					
(5)					

**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 HOME WINSTON-SALEM PO BOX 947 20-5304794 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	
(2) LUTHERAN RETIREMENT CENTER - PO BOX 947 56-1540214 SALISBURY NC 28145	ASSIST LVG	NC	501C3	9	LSA, INC	X	
(3) LUTHERAN RETIREMENT CENTER - PO BOX 947 56-1500308 SALISBURY NC 28145	INDEP. LVG	NC	501C3	9	LSA, INC	X	
(4) LUTHERAN RETIREMENT CENTER AT PO BOX 947 58-1823983 SALISBURY NC 28145	ASSIST LVG	NC	501C3	9	LSA, INC	X	
(5) LUTHERAN SERVICES FOR THE AGING PO BOX 947 56-1681723 SALISBURY NC 28145	FOUNDATION	NC	501C3	9	LSA, INC	X	

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

Schedule R (Form 990) 2013

**SCHEDULE R  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013****Open to Public  
Inspection****LUTHERAN SERVICES FOR THE  
AGING, INC.**Employer identification number  
**56-0752160****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
(1)					
(2)					
(3)					
(4)					
(5)					

**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 SERVICES PROPERTY, INC PO BOX 947 20-3895886 SALISBURY NC 28145	LEASING	NC	501C3	9	LSA, INC	X	
(2) LSA THERAPY, INC PO BOX 947 46-1886488 SALISBURY NC 28145	THERAPY	NC	501C3	9	LSA, INC	X	
(3) TRINITY AT HOME, INC. PO BOX 947 46-4838098 SALISBURY NC 28145	NURSING	NC	501C3	9	LSA, INC	X	
(4) MOUNTAIN RIDGE GROUP HOME, INC PO BOX 2369 58-1782084 SALISBURY NC 28145	GROUP HOME	NC	501C3	7	LFS	X	
(5) WHITTECAR HOME, INC PO BOX 2369 58-1940152 SALISBURY NC 28145	GROUP HOME	NC	501C3	7	LFS	X	

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Schedule R (Form 990) 2013

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public Inspection**

Name of the organization

**LUTHERAN SERVICES FOR THE  
AGING, INC.**

Employer identification number  
**56-0752160**

**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
(1) .....					
(2) .....					
(3) .....					
(4) .....					
(5) .....					

**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) <b>PACE AT HOME, INC</b> 1915 FAIRGROVE CHURCH ROAD 27-3462373 NEWTON NC 28658	CARE SVC	NC	501C3	3	N/A		X
(2) <b>SENIOR TOTAL LIFE CARE</b> 2525 COURT DRIVE 45-4706283 GASTONIA NC 28054	CARE SVC				N/A		X
(3) <b>COMMUNITY SENIOR CARE</b> .....	CARE SVC				N/A		X
(4) .....							
(5) .....							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(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) <b>UNITY SENIOR CARE GROUP, LLC</b> ..... <b>45-2434036</b>	<b>GRP PURCH</b>		<b>N/A</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>X</b>			<b>X</b>	<b>12.50</b>
(2) .....												
(3) .....												
(4) .....												

**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) .....									
(2) .....									
(3) .....									
(4) .....									

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	LUTHERAN HOME - HICKORY, INC	B	15,000	FMV
(2)	LSA ELMS AT TANGLEWOOD, INC	B	6,500	FMV
(3)	LSA MANAGEMENT, INC	B	212,912	FMV
(4)	LUTHERAN HOME HICKORY WEST	B	100,000	FMV
(5)	LUTHERAN RETIREMENT CENTER -	B	212,000	FMV
(6)	LUTHERAN HOME - FORSYTH COUNTY, INC	B	700,000	FMV

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

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	LUTHERAN HOME FORSYTH COUNTY	B	25,000	FMV
(2)	PACE AT HOME, INC	D	1,200,000	FMV
(3)	SENIOR TOTAL LIFE CARE	D	793,281	FMV
(4)	CONTROL GROUP INTERCOMPANY REC/PAY	D	10,104	FMV
(5)	LSA MANAGEMENT, INC	M	450,000	FMV
(6)				

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													



**Part VII Supplemental Information**

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

**SCHEDULE R - ADDITIONAL INFORMATION**

"CONTROL GROUP INTERCOMPANY REC/PAY" CONSISTS OF SHORT-TERM INTERCOMPANY ALLOCATIONS BETWEEN THE ENTITIES WITHIN THE CONTROLLED GROUP.

COMMUNITY SENIOR CARE, AN I.R.C. §501(C)(3) TAX EXEMPT ENTITY, WAS RECENTLY FOUNDED AS AN AFFILIATE ENTITY BY THE ORGANIZATION FOR THE PURPOSE OF PROVIDING ADDITIONAL HEALTHCARE SERVICES CONSISTENT WITH ITS OVERALL EXEMPT FUNCTIONS. MINIMAL ACTIVITY HAS BEEN CONDUCTED TO-DATE AS THIS ENTITY IS STILL COMPLETING ITS INITIAL ADMINISTRATIVE FORMALITIES.

THE INVESTMENT IN UNITY SENIOR CARE GROUP, LLC, AS LISTED IN PART III, IS ANTICIPATED TO PERFORM ACTIVITIES AND YIELD INCOME RELATED TO THE ORGANIZATION'S EXEMPT PURPOSE. THEREFORE, NO PART OF ANY FUTURE PASSTHROUGH ACTIVITY IS EXPECTED TO RESULT IN UNRELATED BUSINESS INCOME.