

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

File a separate application for each return.

Go to www.irs.gov/Form8868 for the latest information.

Electro	onic filing (e-file). You can electronically file Form 8868 to	request up	to a 6-month extension of time to f	ile any of	the forms	
listed b	elow except for Form 8870, Information Return for Transfe	rs Associa	ted With Certain Personal Benefit Co	ontracts.	An extension	ı
reques	t for Form 8870 must be sent to the IRS in a paper format (see instru	ctions). For more details on the elect	ronic filin	g of Form	
8868, v	risit www.irs.gov/e-file-providers/e-file-for-charities-and-non-p	orofits.				
Caution	n: If you are going to make an electronic funds withdrawal (direct deb	it) with this Form 8868, see Form 84	53-TE an	d Form 8879	-TE for payment
instruc	tions.					
All corp	porations required to file an income tax return other than Fo	orm 990-T	(including 1120-C filers), partnership	s, REMIC	s, and trusts	;
<u>must u</u>	se Form 7004 to request an extension of time to file income	e tax returi	ns.			
Part I -	Identification					
Type o	r Name of exempt organization, employer, or other filer	, see instru	uctions.	Taxpaye	er identification	on number (TIN)
Print						
File by the	LUTHERAN SOCIAL SERVICES OF	SOUT	H DAKOTA		46-02	224731
due date	for Number, street, and room or suite no. If a P.O. box, so	ee instruct	ions.			
filing your return. Se						
instructio	511, 15 1111 51 post 511155, 51415, 4114 ±11 55451 51 4115		ess, see instructions.			
	SIOUX FALLS, SD 57105-6048					
Enter tl	ne Return Code for the return that this application is for (file	e a separat	e application for each return)			<u> 01</u>
Applica	ation Is For	Return	Application Is For			Return
		Code				Code
Form 9	90 or Form 990-EZ	01	Form 4720 (other than individual)			09
Form 4	720 (individual)	03	Form 5227			10
Form 9	90-PF	04	Form 6069			11
Form 9	90-T (sec. 401(a) or 408(a) trust)	05	Form 8870			12
Form 9	90-T (trust other than above)	06	Form 5330 (individual)			13
Form 9	90-T (corporation)	07	Form 5330 (other than individual)			14
Form 1	041-A	08				
After	you enter your Return Code, complete either Part II or Part	t III. Part III	l, including signature, is applicable o	nly for ar	n extension o	ıf
time to	file Form 5330.					
If this	s application is for an extension of time to file Form 5330, y	ou must ei	nter the following information.			
F	Plan Name					
F	Plan Number					
F	Plan Year Ending (MM/DD/YYYY)					
	Automatic Extension of Time To File for Exempt Organi	izations (s	ee instructions)			
The	books are in the care of NATHAN BEYER					
		SUIT	E 200 - SIOUX FALL	S, S	D 57105	5
Tele	phone No. <u>(605) 444-7500</u>		Fax No.			
If th	e organization does not have an office or place of business	in the Uni	ted States, check this box			
If th	is is for a Group Return, enter the organization's four-digit (Group Exe	mption Number (GEN) I	f this is fo	or the whole	group, check this
box		and atta	ch a list with the names and TINs of	all memb	pers the exte	nsion is for.
1 I	request an automatic 6-month extension of time until	AY 15		e the exer	mpt organiza	tion return for
t	he organization named above. The extension is for the orga	anization's	return for:			
	calendar year 20 or					
Σ	tax year beginningJUL_1	, 20 🙎	23 , and ending	JUN 3	30 .	, 20 24
						 _
2 If	f the tax year entered in line 1 is for less than 12 months, cl	neck reaso	on: Initial return	Final retu	ırn	
	Change in accounting period					
3a li	f this application is for Forms 990-PF, 990-T, 4720, or 6069	, enter the	tentative tax, less			
	ny nonrefundable credits. See instructions.			3a	\$	0.
b II	f this application is for Forms 990-PF, 990-T, 4720, or 6069	, enter any	refundable credits and			
e	estimated tax payments made. Include any prior year overp	ayment all	owed as a credit.	3b	\$	0.
c E	Balance due. Subtract line 3b from line 3a. Include your pa	yment with	n this form, if required, by			
	ising EETPS (Electronic Federal Tax Payment System), See	instructio	ns	30	S	0.

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

ntern	al Rever	Go to www.irs.gov/Form990 for instructions and the latest	information.	Inspection
A F	or the	2023 calendar year, or tax year beginning JUL 1, 2023 and ending	JUN 30, 2024	
B c	heck if oplicable	C Name of organization	D Employer identific	cation number
	Addres change Name		46 02247	2.1
	_chang		46-02247	
	return Final return	Number and street (or P.O. box if mail is not delivered to street address) 705 EAST 41ST STREET Room/sui	ite E Telephone number (605) 444	
	termin ated	City or town, state or province, country, and ZIP or foreign postal code	G Gross receipts \$	29,511,772.
	Ameno	ed SIOUX FALLS, SD 57105-6048	H(a) Is this a group re	eturn
	Applic tion pendir	F Name and address of principal officer. REDECCA REEDOW RINODSEN	for subordinates H(b) Are all subordinates in	
ΙT	ax-exe	empt status: $oxed{X}$ 501(c)(3) $oxed{\Box}$ 501(c) () (insert no.) $oxed{\Box}$ 4947(a)(1) or $oxed{\Box}$ 5	27 If "No," attach a	list. See instructions
J۷	Vebsit	e: WWW.LSSSD.ORG	H(c) Group exemption	n number 9386
K F	orm of	organization: X Corporation Trust Association Other L Ye	ar of formation: 1920 N	1 State of legal domicile: SD
	rt I	Summary		<u> </u>
		Briefly describe the organization's mission or most significant activities: PROVIDE S	OCTAL SERVICE	S FOR
9		PEOPLE OF ALL AGES, RACES, FAITHS, & ECONOMIC		
Governance				
era		Check this box if the organization discontinued its operations or disposed of mo	1 1	
<u>§</u>		Number of voting members of the governing body (Part VI, line 1a)		15
8		Number of independent voting members of the governing body (Part VI, line 1b)		15
es		Total number of individuals employed in calendar year 2023 (Part V, line 2a)		632
ξį	6	Total number of volunteers (estimate if necessary)	6	2000
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
^	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	10,448,553.	11,468,075.
Revenue		Program service revenue (Part VIII, line 2g)	16,440,293.	17,983,888.
<u>ē</u>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-3,597.	105.
8		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,574.	29,658.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,890,823.	29,481,726.
			0.	0.
			0.	0.
		Benefits paid to or for members (Part IX, column (A), line 4) Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	18,245,165.	19,136,957.
Expenses			0.	0.
ë		Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25) 804,583.	0.	
낆		<u> </u>	8,613,960.	9,892,193.
_		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,859,125.	29,029,150.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		, ,
_ v		Revenue less expenses. Subtract line 18 from line 12	31,698. Beginning of Current Year	452,576. End of Year
is o				
Assets or d Balances	20	Total assets (Part X, line 16)	22,592,088.	22,002,796.
Et Bt		Total liabilities (Part X, line 26)	7,139,122.	6,093,149.
ᆱ	rt II	Net assets or fund balances. Subtract line 21 from line 20	15,452,966.	15,909,647.
		ties of perjury, I declare that I have examined this return, including accompanying schedules and state		knowledge and belief, it is
true,	correc	t, and complete. Declaration of preparer (other than officer) is based on all information of which prepar	rer has any knowledge.	
		Cignature of officer	Doto	
Sign		Signature of officer	Date	
Here	е	NATHAN BEYER, VP, FINANCE & SUPPORT SERVICES		
		Type or print name and title	I Data I a	DTIN
		Print/Type preparer's name Preparer's signature	Date Check	PTIN
Paid		LAURIE HANSON, CPA LAURIE HANSON, CPA	02/21/25 self-employe	
Prep	arer	Firm's name EIDE BAILLY LLP	Firm's EIN 4	5-0250958
Use	Only	Firm's address 345 N. REID PL., STE. 400		
		SIOUX FALLS, SD 57103-7034	Phone no. 60	5-339-1999
May	the IF	S discuss this return with the preparer shown above? See instructions		X Yes No

Pa	Check if Schedule O contains a response or note to any line in this Part III
_	
1	Briefly describe the organization's mission: TNGDTDED BY COD'S LOVE WE CARE FOR SUPPORT AND SUPPORTINGUEN
	INSPIRED BY GOD'S LOVE, WE CARE FOR, SUPPORT, AND STRENGTHEN
	INDIVIDUALS, FAMILIES AND COMMUNITIES.
2	Did the organization undertake any significant program services during the year which were not listed on the
_	prior Form 990 or 990-EZ?
	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?
	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 \$8,900,700. including grants of \$) (Revenue \$9,856,274.)
	RESIDENTIAL SERVICES: SERVICES PROVIDED FOR YOUTH WHO HAVE SIGNIFICANT
	MENTAL HEALTH, EMOTIONAL, AND BEHAVIORAL ISSUES, YOUTH WHO CANNOT
	FUNCTION IN THEIR HOME ENVIRONMENTS, OR YOUTH INVOLVED WITH THE
	JUVENILE JUSTICE SYSTEM. 2,835 YOUTH SERVED.
	(Code:) (Expenses \$ 4,312,220 • including grants of \$) (Revenue \$ 321,137 •)
4b	(Code:) (Expenses \$4,312,220. including grants of \$) (Revenue \$321,137.) NEW AMERICAN PROGRAMS: REFUGEES AND IMMIGRANTS RECEIVED A VARIETY OF
	SERVICES TO HELP THEM MAKE A SUCCESSFUL TRANSITION TO A NEW CULTURE AND
	BECOME SELF-SUFFICIENT. 306 REFUGEES RESETTLED. 410 SECONDARY MIGRANTS
	ASSISTED. 1,365 IMMIGRATION COUNSELING HOURS. 611 EDUCATION STUDENTS.
	ASSISTED: 1,303 IMMIGRATION COUNSEDING HOURS: OIL EDUCATION STUDENTS:
4c	(Code:) (Expenses \$ 2 , 380 , 341 including grants of \$) (Revenue \$ 1 , 860 , 538)
70	BEHAVIORAL HEALTH: MENTAL HEALTH COUNSELING AND SUBSTANCE USE
	COUNSELING FOR INDIVIDUALS AND FAMILIES. 10,018 PEOPLE SERVED.
	COMPENSATION FOR THE PROPERTY OF THE PROPERTY
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ 9,756,410 • including grants of \$) (Revenue \$ 5,975,597 •)
4e	Total program service expenses 25,349,671.
	200

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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?		v	
_	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			3,7
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			l
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			l
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		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	9	Х	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		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	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	3			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		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	12b	Х	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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	14b		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	15		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	16		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	17		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	18		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	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	<u> </u>	X

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Part IV Checklist of Required Schedules (continued)

Yes No Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Х 22 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 23 Х Schedule J 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 Х 24a 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? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c Х d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a Х 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 Х 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II Х 26 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III Х 27 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV 28a **b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If Х 28c "Yes," complete Schedule L, Part IV Х Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29 29 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation Х contributions? If "Yes," complete Schedule M 30 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I Х 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete Х 32 Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations Х sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Х X 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a 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 Х 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? Х 36 If "Yes," complete Schedule R, Part V, line 2 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 Х 37 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Х Note: All Form 990 filers are required to complete Schedule O 38 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 37 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 0 Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

Form 990 (2023) LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA 46-0224731 Page 5

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

			_		Yes	No							
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,		620										
	filed for the calendar year ending with or within the year covered by this return	2a	632	1	37								
	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?		2b	Х	37							
				3a		X							
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b									
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a		•			Х							
L	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccour	ιτ)?	4a		Α							
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac	200110	to (EDAD)										
52	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		х							
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction at any time during the tax year?			5b		X							
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c									
	a 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	If "Yes," did the organization include with every solicitation an express statement that such contribution			<u>6a</u>		X							
	were not tax deductible?			6b									
7	Organizations that may receive deductible contributions under section 170(c).												
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices p	rovided to the payor?	7a		Х							
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b									
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	ıs requ	uired										
	to file Form 8282?		······	7с		Х							
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d											
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontrac	t?	7e		Х							
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra	act?		7f		X							
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g		77							
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza			7h		X							
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	-											
^				8									
9	Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966?			9a									
a b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b									
10	Section 501(c)(7) organizations. Enter:			35									
a	Initiation fees and capital contributions included on Part VIII, line 12	10a											
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b											
11	Section 501(c)(12) organizations. Enter:		•										
а	Gross income from members or shareholders	11a											
b	Gross income from other sources. (Do not net amounts due or paid to other sources against												
	amounts due or received from them.)	11b											
I2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041	?	12a									
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b											
13	Section 501(c)(29) qualified nonprofit health insurance issuers.												
а	Is the organization licensed to issue qualified health plans in more than one state?			13a									
	Note: See the instructions for additional information the organization must report on Schedule O.												
b	Enter the amount of reserves the organization is required to maintain by the states in which the	126	I										
_	organization is licensed to issue qualified health plans	13b 13c		1									
	Enter the amount of reserves on hand Did the organization receive any payments for indoor tanning services during the tax year?			14a		Х							
				14b									
15	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner			1.40									
. •	excess parachute payment(s) during the year?			15		х							
	If "Yes," see the instructions and file Form 4720, Schedule N.												
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	incon	ne?	16		х							
	If "Yes," complete Form 4720, Schedule O.												
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities	3										
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17									
	If "Yes," complete Form 6069.												

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

						X
Sec	tion A. Governing Body and Management					
					Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15			
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with	any other			
	officer, director, trustee, or key employee?			2		X
3	Did the organization delegate control over management duties customarily performed by or under the	direc	t supervision			
	of officers, directors, trustees, or key employees to a management company or other person?			3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 wa	s filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's asset	ets?		5		X
6	Did the organization have members or stockholders?			6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point	one or			
	more members of the governing body?			7a	Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	ockho	lders, or			
	persons other than the governing body?			7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	r by th	e following:			
а	The governing body?			8a	Х	
b	Each committee with authority to act on behalf of the governing body?			8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read	ched a	t the			
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)			
					Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such characteristics.	apters	s, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?			10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	/ befo	re filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
b	$Were \ officers, directors, or \ trustees, and \ key \ employees \ required \ to \ disclose \ annually \ interests \ that \ could \ give \ rise$	to con	flicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	es," c	escribe			
	on Schedule O how this was done			12c	Х	
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	Х	
15	Did the process for determining compensation of the following persons include a review and approval	l by in	dependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
	The organization's CEO, Executive Director, or top management official			15a	X	
b	Other officers or key employees of the organization			15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement	nent w	rith a			
	taxable entity during the year?			16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its p	articipation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ					
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed MN					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	nd 990	-T (section 501(c)(3)	s only)	availa	ble
	for public inspection. Indicate how you made these available. Check all that apply.					
	X Own website Another's website X Upon request Other (explain					
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	nflict (of interest policy, and	d financ	cial	
	statements available to the public during the tax year.					
20	State the name, address, and telephone number of the person who possesses the organization's boo	ks an	d records			
	NATHAN BEYER - (605) 444-7500					
	705 EAST 41ST ST SHITTE 200 STORY FALLS SD 57105					

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

		orga						sated any current officer, director, or trustee.					
(A)	(B)	(C) Position						(D)	(E) Reportable	(F)			
Name and title	Average		not c	heck i	more	than o		Reportable	Estimated				
	hours per					s both		compensation	compensation	amount of			
	week	_) (i)			1	,	from	from related	other			
	(list any hours for	director						the organization	organizations (W-2/1099-MISC/	compensation from the			
	related	e or 0	tee			satec		(W-2/1099-MISC/	1099-NEC)	organization			
	organizations	ruste	al trus		yee	mper		1099-NEC)	1000 (120)	and related			
	below	Individual trustee or	Institutional trustee	_	Key employee	st co	Je.			organizations			
	line)	Indivi	Instit	Officer	Key e	Highest compensated employee	Former			· ·			
(1) REBECCA KIESOW-KNUDSEN	45.00												
PRESIDENT-CEO	1.00			Х				126,411.	0.	32,570.			
(2) NATHAN BEYER	45.00												
VP, FINANCE & SUPPORT SERVICES	1.00			Х				86,481.	0.	33,490.			
(3) ELIZABETH DUFFY	1.00												
CHAIR	1.00	Х		Х				0.	0.	0.			
(4) PAUL BRUFLAT	1.00												
CHAIR ELECT/SECRETARY & TREAS	0.00	Х		Х				0.	0.	0.			
(5) TOLCHA MESELE	1.00									_			
SECRETARY & TREAS/CHAIR ELECT	0.00	Х		X				0.	0.	0.			
(6) PATRIS EIDSNESS	1.00												
BOARD MEMBER	0.00	Х						0.	0.	0.			
(7) KIM ELBERS	1.00								,	0			
BOARD MEMBER (UNTIL DEC 2023)	0.00	Х						0.	0.	0.			
(8) BISHOP CONSTANZE HAGMAIER	1.00							0.	_	0			
BOARD MEMBER	0.00	Х						0.	0.	0.			
(9) REV. BECKY PIPER	1.00	v						0.	0.	0			
BOARD MEMBER	0.00	Х						0.	0.	0.			
(10) REV. CRAIG WEXLER BOARD MEMBER	1.00	Х						0.	0.	0.			
	1.00	Λ						0.	0.	<u> </u>			
(11) REV. REBECCA BREDDIN BOARD MEMBER	0.00	Х						0.	0.	0.			
(12) CURT HOHMAN	1.00	Λ						0.	0.	<u> </u>			
BOARD MEMBER	1.00	Х						0.	0.	0.			
(13) GOI YOL	1.00							•	•				
BOARD MEMBER	0.00	Х						0.	0.	0.			
(14) POOJA PULLMAN	1.00												
BOARD MEMBER	0.00	Х						0.	0.	0.			
(15) BRIAN WEBER	1.00												
BOARD MEMBER	0.00	Х						0.	0.	0.			
(16) REV. JEFF BACKER	1.00												
BOARD MEMBER (BEG JAN 2024)	0.00	Х						0.	0.	0.			
(17) NANCY HALVORSON	1.00							_	_	_			
BOARD MEMBER (BEG JAN 2024)	0.00	Х						0.	0.	<u>0.</u>			

Form **990** (2023)

(Its) ANNE RIECK MCPARLAND 1.00 DOAD MEMBER (BISG JAN 2024) 1.15 Subtotal 1. Total from continuation sheets to Part VIII, Section A d Total (add lines to and to) 1. Total rumber of reducible in large in the large in large i	Section A. Officers, Directors, Trus	tees, Key Em	ploy	ees,	and	<u>jH t</u>	ghes	t C	ompensated Employee	s (continued)				
Nour part Nour	(A)	(B)							(D)	(E)			(F)	
Week	Name and title	1	(do					one		•				
(IIS any hours for related organizations below line) 1.00 NX 1.099 NEC 1999 NEC		1								•		l .		
hours for related organizations below line) 1.00 BOARD MEMBER (BEG JAN 2024) 1.00 BOARD MEMBER (BEG JAN 20			tor					Ĺ				l .		
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c Total from continuation sheets to Part VII, Section A d Total (add lines 1b and 1c) 2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization Yes	1b Subtotal											6	5,0	
Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization Yes	c Total from continuation sheets to Part VI	I, Section A												0.
Compensation from the organization Yes												6	5,0	<u>60.</u>
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person 5 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) (B) (C) Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 G 3 VA 3 VA 4 X 5 Did any person individual for services 5 VA 6 CO Compensation from the organization or individual for services 5 VA CO Compensation from the organization or individual for services 6 VA 7 VA 8 VA 8 VA 9 VA 1	,	ot limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable)			1
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person 5 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) (B) (C) Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 G 395,38 SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT	compensation from the organization												Voc	1 No
line 1a? If "Yes," complete Schedule J for such individual 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person 5 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) (B) (C) Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 G 395,38 SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT	2 Did the examination list any farmer officer	director truct	ا مما					hia	boot componented amp	lavos en			162	NO
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual 4 X 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person 5 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) (B) (B) (C) Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 G 395, 38 SUMMIT FOOD SERVICE LLC	,	•		•	•	•		_		•		2		х
and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	•													
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person 5 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) (B) (C) (D) (D) (D) (D) (D) (E) (D) (E) (D) (D										•		4	Х	
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) (B) (C) (C) (D) (D														
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) (B) (C) Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 G SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT	rendered to the organization? If "Yes." com	nplete Schedul	e J f	or su	ıch ı	oers	on .					5		Х
the organization. Report compensation for the calendar year ending with or within the organization's tax year. (A) Name and business address FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE 100, SIOUX FALLS, SD 57104 SUMMIT FOOD SERVICE LLC (B) Description of services ADVERTISING/MARKETIN G 395,38		,												
(A) (B) (C) Description of services Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN G 395,38 SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT	1 Complete this table for your five highest co	mpensated inc	depe	nder	nt co	ontra	acto	rs th	nat received more than \$	100,000 of comp	oensat	tion fro	m	
Name and business address Description of services Compensation FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 G 395,38 SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT	the organization. Report compensation for	the calendar y	ear e	endir	ng w	ith c	or wi	thin	the organization's tax y	ear.				
FRESH PRODUCE LLC, 400 N MAIN AVE, SUITE ADVERTISING/MARKETIN 100, SIOUX FALLS, SD 57104 SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT		addrass							` ,	om dooo	0			
100, SIOUX FALLS, SD 57104 G 395,38 SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT			773		TT T	m 13						omper	isatio	<u>n</u>
SUMMIT FOOD SERVICE LLC FOOD SERVICE/SUMMIT			Ŀ,	۵	OT.	T.E.		- 1	_	MAKKETIN		30	E 3	96
· · · · · · · · · · · · · · · · · · ·		4						$\overline{}$		/ STIMM T TT		33.	<i>J</i> , <i>J</i>	00.
255 years and a second		A 30374	_ 3	29	3			- 1		, SOMMII		29	3 5	23.
								\dashv					_ , _	

Total number of independent contractors (including but not limited to those listed above) who received more than

\$100,000 of compensation from the organization

Form 990 (2023) LUTHERA
Part VIII Statement of Revenue

		Check if Schedule O c	ontains a re	esnonse (or note to any line	≘ in this Part VIII			
		Officer if Octroduce O c	oritairis a re	сэропас (or note to arry line	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenuè excluded
							function revenue	business revenue	from tax under sections 512 - 514
				.	1 452 750				30000013 3 12 3 14
nts	1 a	Federated campaigns		1a	1,452,750.				
Gra	b			1b					
ts,	С	Fundraising events		1c	255 255				
a Gif	d	Related organizations		1d	265,056.				
imi	е	Government grants (contri		1e	7,418,573.				
rior S	f	All other contributions, gifts, g	grants, and						
ig the		similar amounts not included	above	1f	2,331,696.				
Contributions, Gifts, Grants and Other Similar Amounts	g	Noncash contributions included in li	ines 1a-1f	1g \$	56,310.				
a Su Su Su Su Su Su Su Su Su Su Su Su Su	h	Total. Add lines 1a-1f				11,468,075.			
					Business Code				
ø	2 a	CLIENT & PROGRAM INC	OME		624100	17,596,973.	17596973.		
, vic	b	ADOPTIVE INCOME			624100	99,264.	99,264.		
Ser	c					·	,		
E S	d								
gra Re									
Program Service Revenue	f	All other program service r	revenue		624100	287,651.	287,651.		
					L .	17,983,888.	207,002.		
		Total. Add lines 2a-2f				17,505,000.			
	3	Investment income (includ				1 040			1 040
						1,840.			1,840.
	4	Income from investment of	-	-	Г				
	5	Royalties	$\overline{}$						
			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Real	(ii) Personal				
	6 a	Gross rents	6a 2	29,658.					
	b	Less: rental expenses	6b	0.					
	С	Rental income or (loss)	6c 2	29,658.					
	d	Net rental income or (loss)				29,658.	29,658.		
	7 a	Gross amount from sales of	(i) Se	curities	(ii) Other				
		assets other than inventory	7a 2	25,000.	3,311.				
	b	Less: cost or other basis							
ē		and sales expenses	7b 2	25,000.	5,046.				
enr	С		7c	0.	-1,735.				
Revenue		Net gain or (loss)			,	-1,735.			-1,735.
er		Gross income from fundraisin				,			,
Ğ	0 4		ig ovolito (ile						
		contributions reported on l							
		Part IV, line 18	,						
	h	Less: direct expenses							
		Net income or (loss) from f Gross income from gamino							
	o d	Ŭ .	-						
		Part IV, line 19							
		Less: direct expenses							
		Net income or (loss) from g		vities					
	10 a	Gross sales of inventory, le							
		and allowances							
	b	Less: cost of goods sold		10b					
	С	Net income or (loss) from s	sales of inve	entory					
s					Business Code				
Miscellaneous Revenue	11 a								
ane	b								
eve	С								
Jisc B	d	All other revenue							
2		Total. Add lines 11a-11d							
		Total revenue See instruction				29 481 726.	18013546.	0.	105.

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

Secu	on 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respor			ipiete columni (A).	
	•		(B)	(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
•	trustees, and key employees	284,385.		284,385.	
6	Compensation not included above to disqualified				
•	persons (as defined under section 4958(f)(1)) and				
-	, , , , , , , , , , , , , , , , , , , ,	15 558 765	13,963,637.	1,258,609.	336,519.
7	Other salaries and wages	13,330,703.	13,303,037.	1,230,003.	330,313.
8	Pension plan accruals and contributions (include	182,229.	160 704	17 040	1 206
_	section 401(k) and 403(b) employer contributions)			17,049. 208,648.	4,330.
9	Other employee benefits	1,849,873.	1,597,548.		4,396. 43,677. 24,188.
10	Payroll taxes	1,201,/05.	1,162,570.	74,947.	24,100.
11	Fees for services (nonemployees):				
а	Management	0.		07.055	
b	Legal	27,255.		27,255.	
С	Accounting	57,990.		57,990.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch O.)	1,162,145.	955,727.	188,651.	17,767.
12	Advertising and promotion	314,402.	95,277.	652.	17,767. 218,473.
13	Office expenses	954,928.	561,561.	309,938.	83,429.
14	Information technology				
15	Royalties				
16	Occupancy	1,656,424.	1,576,952.	63,537.	15,935.
17	Travel	523,614.	465,620.	55,723.	2,271.
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	359,750.	267,967.	88,378.	3,405.
20	Interest	·	·		•
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	818,181.	701,394.	112,834.	3,953.
23	Insurance	174,025.	145,941.	28,084.	,
24	Other expenses. Itemize expenses not covered	=,:=0:	- , - =	.,	
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
а	CLIENT RELATED EXPENSES	3,342,916.	3,342,755.	82.	79.
a b	BAD DEBT EXPENSE	351,345.	228,517.	84,430.	38,398.
C		331,313.	220,3276	02/200	23,330
d					
	All other expenses	149,218.	123,421.	13,704.	12,093.
	All other expenses	29,029,150.		2,874,896.	804,583.
25		47,047,±30•	20,020,0110	4,014,030.	004,000.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				Form 990 (2022)

Form 990 (2023)
Part X Balance Sheet

Par	rt 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
	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	4,305,416.	2	4,039,507.
	3	Pledges and grants receivable, net	250,976.	3	369,489.
	4	Accounts receivable, net	3,086,711.	4	3,249,534
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
ţ	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
Ž	9	Prepaid expenses and deferred charges	133,713.	9	46,657
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 23,844,109.			
	b	Less: accumulated depreciation 10b 10,441,030.	13,762,435.		13,403,079
	11	Investments - publicly traded securities	3,834.	11	3,850
	12	Investments - other securities. See Part IV, line 11	52,544.	12	55,506
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	225 452	14	225 454
	15	Other assets. See Part IV, line 11	996,459.	15	835,174
	16	Total assets. Add lines 1 through 15 (must equal line 33)	22,592,088.	16	22,002,796
	17	Accounts payable and accrued expenses	1,693,298.	17	1,620,151.
	18	Grants payable	776 055	18	474 604
	19	Deferred revenue	776,255.	19	474,624
	20	Tax-exempt bond liabilities	1,058,226.	20	788,210.
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	2,522.	21	1,390.
es	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
lak		controlled entity or family member of any of these persons	2,600,817.	22	2,368,780.
_	23	Secured mortgages and notes payable to unrelated third parties	2,000,017.	23	2,300,700
	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	1,008,004.	O.E.	839,994.
	26	of Schedule D Total liabilities. Add lines 17 through 25	7,139,122.	26	6,093,149.
	26	Organizations that follow FASB ASC 958, check here	7,133,122.	20	0,000,140
နှ		and complete lines 27, 28, 32, and 33.			
ü	27	Net assets without donor restrictions	14,037,083.	27	14,474,363.
3ale	28	Net assets with donor restrictions	1,415,883.	28	1,435,284.
ğ		Organizations that do not follow FASB ASC 958, check here			
Fur		and complete lines 29 through 33.			
ō	29	Capital stock or trust principal, or current funds		29	
ets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
Ass	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	15,452,966.	32	15,909,647.
	33	Total liabilities and net assets/fund balances	22,592,088.	33	22,002,796.

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

or audits, explain why on Schedule O and describe any steps taken to undergo such audits

Form **990** (2023)

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Open to Public

Inspection

OMB No. 1545-0047

Name of the organization

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

Employer identification number

				AL SERVICES OF					6-0224731	
Par	t I	Reason for Public (Charity Status.	(All organizations must o	omplete th	nis part.) S	ee instruction	s.		
The o	rgan	ization is not a private found								
1 [A church, convention of ch	urches, or associat	ion of churches described	l in section	n 170(b)(1	I)(A)(i).			
2		A school described in sect								
3		A hospital or a cooperative)(b)(1)(A)(ii	ii).			
4	一	A medical research organiz	•	•			•	(iii). Enter	the hospital's name.	
• •		city, and state:		onjunoson man a moopha.		000110	(5)(.)(, .)	(,	and modernal orname,	
5 [An organization operated for	or the benefit of a c	ollege or university owner	l or operat	ed by a go	vernmental ur	nit describe	ad in	
J [section 170(b)(1)(A)(iv). (C		onege of difficulty owner	or operat	cd by a go	verninentarar	iii describe	24 111	
٦ .	_					70/1-1/41/41	()			
6 L 7 [$\overline{\mathbf{v}}$	A federal, state, or local gov	_						anda Baraha a a Shaad Sa	
<i>1</i> [21	An organization that norma	•	antial part of its support if	om a gove	emmentai	uriit or iromi tri	e general p	Dublic described in	
• [_	section 170(b)(1)(A)(vi). (C		V4V4V 1) (0 I D						
8 [႕	A community trust describe								
9 [An agricultural research org				_		-	-	
		or university or a non-land-g	grant college of agr	iculture (see instructions).	Enter the	name, city	, and state of	the college	or	
		university:								
10 [An organization that norma								
		activities related to its exen		· ·					-	ıt
		income and unrelated busing	ness taxable incom	e (less section 511 tax) fro	om busines	sses acqui	red by the org	anization a	ifter June 30, 1975.	
		See section 509(a)(2). (Co								
11	_	An organization organized a	and operated exclu	sively to test for public sa	fety. See	section 50	09(a)(4).			
12		An organization organized a	and operated exclu	sively for the benefit of, to	perform t	he functio	ns of, or to car	ry out the	purposes of one or	
		more publicly supported or	ganizations describ	ped in section 509(a)(1) o	r section	509(a)(2).	See section 5	509(a)(3). (Check the box on	
		lines 12a through 12d that	describes the type	of supporting organization	n and com	plete lines	12e, 12f, and	12g.		
а			anization operated,	supervised, or controlled	by its supp	oorted org	anization(s), ty	pically by	giving	
		the supported organization	on(s) the power to r	egularly appoint or elect a	majority o	of the direc	tors or trustee	es of the su	ıpporting	
		organization. You must o	complete Part IV, S	Sections A and B.						
b		Type II. A supporting org	anization supervise	ed or controlled in connec	tion with it	s supporte	ed organization	n(s), by hav	ring	
		control or management o	of the supporting or	ganization vested in the s	ame perso	ns that co	ntrol or manag	ge the supp	oorted	
		organization(s). You mus	st complete Part I\	, Sections A and C.						
С		Type III functionally inte	egrated. A support	ing organization operated	in connect	tion with, a	and functionall	ly integrate	ed with,	
		its supported organization	n(s) (see instruction	ns). You must complete	Part IV, Se	ections A,	D, and E.			
d		Type III non-functionally	y integrated. A sur	oporting organization oper	ated in co	nnection w	vith its suppor	ted organiz	zation(s)	
		that is not functionally int	tegrated. The organ	nization generally must sat	isfy a distr	ibution rec	quirement and	an attentiv	veness	
		•	-	omplete Part IV, Sections	•		•			
е		¬ '	·	a written determination fro				I, Type III		
		functionally integrated, or	r Type III non-functi	onally integrated supporti	ng organiz	ation.				
f	Ente	er the number of supported o	* *	, , , , , , , , , , , , , , , , , , , ,						
g	Prov	vide the following information	n about the suppor	ted organization(s).					•	
	(i) Name of supported	(ii) EIN	(iii) Type of organization		anization listed ing document?	(v) Amount of	monetary	(vi) Amount of othe	
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see in	structions)	support (see instruction	ns)

332021 12-21-23

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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	6166583.	11484398.	10655130.	10448553.	11468075.	50222739.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	6166583.	11484398.	10655130.	10448553.	11468075.	50222739.
	The portion of total contributions						
_	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						50222739.
	etion B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4		11484398.	10655130.	10448553.	11468075.	50222739.
	Gross income from interest,	0200000					002227030
Ü	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	10,347.	10,331.	14,771.	13,599.	31,498.	80,546.
9	Net income from unrelated business	10,51,6	10,331.	11,//10	13,333.	31,130.	00,540.
9							
	activities, whether or not the						
10	business is regularly carried on Other income. Do not include gain						
10	· ·						
	or loss from the sale of capital	3,080.					3,080.
	assets (Explain in Part VI.)	3,000.					50306365.
	Total support. Add lines 7 through 10						,458,110.
	Gross receipts from related activities,	•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				,430,110.
13	First 5 years. If the Form 990 is for the	-					
Sec	organization, check this box and stop ction C. Computation of Publi						
	Public support percentage for 2023 (li			column (f))		14	99.83 %
	Public support percentage from 2022					15	99.72 %
100	16a 33 1/3% support test - 2023. 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						
h							
b	b 33 1/3% support test - 2022. 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						
170	and stop here. The organization qualifies as a publicly supported organization						
ı ı a	7a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more,						
	and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization						
h	10% -facts-and-circumstances test	~				7a and line 15 is	
b							10/0 UI
	more, and if the organization meets the				-		
10	organization meets the facts-and-circu		-				
ΙŎ	Private foundation. If the organizatio	n dia not check a l	oox on line 13, 16	a, 100, 1/a, 0r 1/b	o, check this box a	iu see instructions	<u> </u>

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

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

Se	ction A. Public Support	elow, please comp	Diete Fait II.)				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	(1)	(12)	(2) = = 1	(-7	(5) = 5 = 5	χ,
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and 3 received from disqualified persons						
ŀ	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						
(Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6	(-, : -	(-,	(-)	(-,	(-,	(-,
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income (less section 511 taxes) from businesses						
	acquired after June 30, 1975					+	
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)		<u> </u>		1	1	<u> </u>
14	First 5 years. If the Form 990 is for the	· ·		•	•	. , . ,	· —
<u> </u>	check this box and stop here	a Cummant Da					
	ction C. Computation of Publi					T .= T	
	Public support percentage for 2023 (I	, ,,,	•	column (f))		15	<u>%</u>
	Public support percentage from 2022 ction D. Computation of Inves					16	%
	•			ing 10 galuma (f)		17	0/
	Investment income percentage for 20					17	%
	Investment income percentage from						7 is not
198	a 33 1/3% support tests - 2023. If the					- 4.5	
k	more than 33 1/3%, check this box as 33 1/3% support tests - 2022. If the	organization did r	not check a box or	n line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che	ck this box and st	top here. The orga	anization qualifies	as a publicly supp	orted organization	
20	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions						

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

1		Yes	No
	1		
	2		
	3a		
	3b		
	2-		
	3c		
	4a		
	4b		
	4c		
	5a		
	5b		
	5c		
	G		
	6		
	7		
	8		
	9a		
	Ωh		
	9b		
	9с		
	10a		
	10b		
	A (Forn	~ aan)	ついつつ

Pa	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		İ
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			l
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			l
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			l
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			l
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			l
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
Sec	supervised, or controlled the supporting organization. tion C. Type II Supporting Organizations	2		
	tion of Type in Supporting Organizations		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors		162	NO
•	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations	-		
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			l
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			l
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
800	supported organizations played in this regard. tion E. Type III Functionally Integrated Supporting Organizations	3		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)	-		
a	The organization satisfied the Activities Test. Complete line 2 below.			
b c	The organization is the parent of each of its supported organizations. Complete line 3 below.	. 4 4:	-1	
2	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in Activities Test. Answer lines 2a and 2b below.	struction	Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of		163	140
u	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA 46-0224731 Page 6 Schedule A (Form 990) 2023 Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E. (B) Current Year Section A - Adjusted Net Income (A) Prior Year (optional) 1 Net short-term capital gain 2 Recoveries of prior-year distributions 3 3 Other gross income (see instructions) 4 4 Add lines 1 through 3. 5 5 Depreciation and depletion Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or 6 maintenance of property held for production of income (see instructions) 7 Other expenses (see instructions) 8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) 8 (B) Current Year Section B - Minimum Asset Amount (A) Prior Year (optional) 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): a Average monthly value of securities 1a **b** Average monthly cash balances 1b **c** Fair market value of other non-exempt-use assets 1c d Total (add lines 1a, 1b, and 1c) 1d e Discount claimed for blockage or other factors (explain in detail in Part VI): 2 Acquisition indebtedness applicable to non-exempt-use assets 2 3 3 Subtract line 2 from line 1d. Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, 4 see instructions). 5 Net value of non-exempt-use assets (subtract line 4 from line 3) 5 6 6 Multiply line 5 by 0.035. 7 Recoveries of prior-year distributions 7 8 Minimum Asset Amount (add line 7 to line 6) Section C - Distributable Amount **Current Year** Adjusted net income for prior year (from Section A, line 8, column A)

	Effect 0.00 of lifte 1.	_		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functionally i	ntegra	ted Type III supporting organ	nization (see
	instructions).			

Schedule A (Form 990) 2023

Enter 0.85 of line 1

	rt V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (contin	nued)	C CLLITOL Tage T
	ion D - Distributions	() () () () () () () () () ()	Contin	idea)	Current Year
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1	0
2	Amounts paid to perform activity that directly furthers exemp	<u> </u>			
	organizations, in excess of income from activity	or parposes or sapported		2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	 S	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pri	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instructions.	ovido dotalio III		6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
	•	(i)	(ii)		(iii)
Sect	ion E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution	ns	Distributable
	,		Pre-2023		Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
с	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i_	Carryover from 2018 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
<u>a</u>	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
<u> </u>	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2019				

Schedule A (Form 990) 2023

b Excess from 2020
 c Excess from 2021
 d Excess from 2022
 e Excess from 2023

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

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

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

OMB No. 1545-0047

2023

Schedule B (Form 990) (2023)

Employer identification number

46-0224731

Organization type (check one):						
Filers of:		Section:				
Form 990 or 990-EZ		$\overline{\mathbf{X}}$ 501(c)(3) (enter number) organization				
		4947(a)(1) nonexempt charitable trust not treated as a private foundation				
		527 political organization				
Form 990-F	PF	501(c)(3) exempt private foundation				
		4947(a)(1) nonexempt charitable trust treated as a private foundation				
		501(c)(3) taxable private foundation				
Note: Only	a section 501(c)(covered by the General Rule or a Special Rule . 7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.				
General Ru	ule					
	ŭ	filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.				
Special Ru	iles					
se	X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.					
co	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.					
ye is pu	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year\$					
answer "No	o" on Part IV, line	at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must 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 requirements of Schedule B (Form 990).				

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

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

46-0224731

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
1		\$ 3,077,213.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
2		\$ 408,022.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
3		\$\$	Person X Payroll		
(a)	(b)	(c)	(d)		
No. 4	Name, address, and ZIP + 4	\$ 231,920.	Person X Payroll		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
5		\$ 1,397,450.	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
6		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)		

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

46-0224731

Part I	Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.				
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
7_			Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
8			Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
			Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
No.	Name, audress, and ZIP + 4	- \$	Person Payroll Noncash Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
			Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
			Person Payroll Noncash (Complete Part II for noncash contributions.)		

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

46-0224731

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received			
		\$				

	RAN SOCIAL SERVICES OF S	SOUTH DAKOTA	46-0224731			
Part III	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, completing Part III, enter the total of exclusively religious.	through (e) and the following line en haritable, etc., contributions of \$1,000 or	section 501(c)(7), (8), or (10) that total more than \$1,000 for the year htry. For organizations r less for the year. (Enter this info. once.)			
	Use duplicate copies of Part III if additional s	pace is needed.				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
		(e) Transfer of gi	ift			
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
	(e) Transfer of gift					
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
	(e) Transfer of gift					
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee			
(a) No.						
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held			
		(a) Turned and				
	Transferee's name, address, ar	(e) Transfer of gi	Relationship of transferor to transferee			
l						

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

Employer identification number 46-0224731

Pa	organizations waintaining bonor Advised organization answered "Yes" on Form 990, Part IV, line		iiiiiai i uiius (or Accounts. Complete if the
		(a) Donor advised	d funds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in v	writing that the assets hel	d in donor advise	ed funds
	are the organization's property, subject to the organization's	exclusive legal control?		Yes No
6	Did the organization inform all grantees, donors, and donor ad	dvisors in writing that gra	nt funds can be ι	used only
	for charitable purposes and not for the benefit of the donor or	r donor advisor, or for any	y other purpose c	onferring
	impermissible private benefit?			
Pa	rt II Conservation Easements. Complete if the org	ganization answered "Yes	" on Form 990, P	art IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	_	
	Preservation of land for public use (for example, recreat	tion or education)	Preservation of	a historically important land area
	Protection of natural habitat		Preservation of	a certified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualifi	ied conservation contribu	ition in the form o	f a conservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			2b
С	Number of conservation easements on a certified historic stru	ucture included on line 2a	ι	2c
d	Number of conservation easements included on line 2c acqui	red after July 25, 2006, a	nd not	
	on a historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or te	erminated by the	organization during the tax
	year			
4	Number of states where property subject to conservation eas	ement is located		
5	Does the organization have a written policy regarding the peri	iodic monitoring, inspecti	on, handling of	
	violations, and enforcement of the conservation easements it	holds?		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, I	handling of violations, an	d enforcing conse	ervation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	ling of violations, and enf	orcing conservati	on easements during the year
8	Does each conservation easement reported on line 2d above			
	and section 170(h)(4)(B)(ii)?			
9	In Part XIII, describe how the organization reports conservation		·	
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's	financial stateme	nts that describes the
Da	organization's accounting for conservation easements.	Aut Historical Tree		an Cimilar Assats
Pa	rt III Organizations Maintaining Collections of Complete if the organization answered "Yes" on Form	•	asures, or Ou	ier Similar Assets.
10	If the organization elected, as permitted under FASB ASC 958		nuo statamant an	ad balance about works
ıa	of art, historical treasures, or other similar assets held for pub			
	service, provide in Part XIII the text of the footnote to its finan			·
h	If the organization elected, as permitted under FASB ASC 958			
b		•		
	art, historical treasures, or other similar assets held for public	exhibition, education, or	research in lutthe	erance of public service,
	provide the following amounts relating to these items.			c
	(i) Revenue included on Form 990, Part VIII, line 1			
_	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical trea			gain, provide
_	the following amounts required to be reported under FASB AS			Φ.
	Revenue included on Form 990, Part VIII, line 1			\$
h				

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection towns (check all that apply). a Public exhibition d Loan or exchange program b Scholarly research e Other c Previde 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 socilect or receive donations of tart, historical treasuruss, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Ves No Part IV Excove and Custodial Arrangements Complete if the organization's answered 'Yes' on Form 990, Part XI, line 21. 1a Is the organization any agent, trustes, custodian, or other intermediary for contributions or other assets not included on Form 990, Part XI, line 21. 1a Is the organization any agent, trustes, custodian, or other intermediary for contributions or other assets not included on Form 990, Part XI, line 21. 1b Seginning balance 1c Amount c Beginning of year balance 1c Cyclip the arrangement in Part XIII. Cyclip Frior years back c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c Cyclip the paragement c Beginning of year balance 1c		dule D (Form 990) 2023 LUTHERAL Till Organizations Maintaining C	N SOCIAL SE					ets (conti		age 2
a Public exhibition d Loan or exchange program a Public exhibition d Cother b Scholarly research e Other b Scholarly research e Other c Preservation for thurse generations d 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 assests to be sold for raise funds rather than to be maintained as part of the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X, 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, line 21. 1b If "Yes," explain the arrangement in Part XIII and complete the following table: 1c Amount 1c 1c Amount 1c Destributions during the year 1d 1e Destributions during the year 1d 2 Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? X Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII X Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII X Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII X Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII Yes No b If "Yes," explain the arrangement in Part XIII. Check here if the explanation in Part XIII Yes No Yes, Part XIII Yes Yes No Yes, Part XIII Yes		<u> </u>						•	iueu)	
a Public exhibition d	Ū		on, and other records	, or core arry or the r	onowing that make	oigiiiik	Jane add or	11.0		
b Scholarly research e Preservation for future generations c Preservation for future generations d 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 assests to be sold to raise funds attent than to be maintained as part of the organization collection? Yes No Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Arra 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 XZ. 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part XZ. 1b If "Yes," explain the arrangement in Part XIII and complete the following fable: C Beginning balance 1	9		d	I can or exc	hange program					
c Peservation for future generations 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'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 answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X, line 11. a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X, line 11. b If "Yes," explain the arrangement in Part XIII and complete the following table: Amount Itel			_		nange program					
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? Part VI Secrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a Is the organization an agent, frustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? 1b If "Yes," explain the arrangement in Part XIII and complete the following table: 1			C							
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? Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. Is the organization an angent, flustee, custodiala, or other intermediary for contributions or other assets not included on Form 990, Part X, line 21. Is the organization an angent, flustee, custodiala, or other intermediary for contributions or other assets not included on Form 990, Part X Inc. 21. Is a list the organization and the arrangement in Part XIII and complete the following table: Is a list the organization and the arrangement in Part XIII and complete the following table: Is a list the organization and the arrangement in Part XIII and complete the following table: Is a list the organization and the arrangement in Part XIII and complete the following table: Is a list the organization and the arrangement in Part XIII and complete the following table: Is a list the organization and the arrangement in Part XIII and complete the following table: Is a list the organization and the organization and the part XIII Inc. 2 Inc.			ollections and explain	how they further th	ne organization's ex	emnt n	urnose in F	Part XIII		
The sold to raise funds rather than to be maintained as part of the organization's collection?			•	•	ŭ			art Am.		
Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21. 1a is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990. Part X?	J							Ves] No
Teported an amount on Form 990, Part X, line 21. Yes	Par									<u>, 110</u>
Tall Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?				c ii tiic organizatioi	ranswered res o	111 01111	1000, 1 411 1	v, iii ic 5, 6i		
on Form 990, Part X? b If "Yes," explain the arrangement in Part XIII and complete the following table: C Beginning balance d Additions during the year e Distributions during the year f Ending balance 2 Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?	12	<u> </u>		iary for contribution	e or other assets n	at inclu	ıded			
Beginning balance	ıa							Ves	X] No
C Beginning balance C	h							163] 140
C Beginning balance 1c	b	Tres, explain the arrangement in rait All a	and complete the lon	owing table.		Γ		Amoun	t	
Additions during the year Ending blaince Distributions during the year Fending blaince 1th Ending blaince Ending blainc	_	Reginning halance				F	10	7 11 11 5 61 1		
E Distributions during the year 1 E 1										
## Ending balance 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? X Yes No b! f Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No b! f Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No b! f Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No b! f Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No b! f Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No life Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No life Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. X Yes No life Yes, explain the arrangement in Part XIII. Check here if the explanation answered "Yes" on One of Yes, explain the arrangement in Part XIII. X Yes No life Yes on line 3a(i), are the related organizations listed as required on Schedule R? Yes No life Yes on line 3a(i), are the related organizations isleted as required on Schedule R? Yes No life Yes on line 3a(i), are the related organizations isleted as required on Schedule R? Yes No life Yes on line 3a(i), are the related organizations is let or organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds. Yes on line 3a(i), are the related organization's endowment funds.							_			
2a	_									
Bit Yes, explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII. IX								X Yes		No
Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.									X	_
Comment Comm										<u> </u>
1a Beginning of year balance		25					hree years b	ack (e) Fou	ryears	back
b Contributions	1a	Reginning of year balance	•		1 1	+ ` '		+ ` ′		
c Net investment earnings, gains, and losses d Grants or scholarships e Other expenditures for facilities and programs 294,170, 236,638, 235,224, 213,849, 309,892. f Administrative expenses g End of year balance 7,832,008, 5,085,414, 4,306,398, 4,795,305, 3,924,350. Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 71.7900 % b Permanent endowment 28.2100 % c Term endowment 30000 % The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations? (iii) Related organizations? 4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (other) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value depreciation 1a Land 2,468,942. 5,2913,677. 2,093,110. 820,567. 6 Other 6 Other 74,073,074,075,075,075,075,075,075,075,075,075,075			· · ·		· · · · ·	_			<u> </u>	
d Grants or scholarships e Other expenditures for facilities and programs 294,170. 236,638. 235,224. 213,849. 309,892. f Administrative expenses g End of year balance 7,832,008. 5,085,414. 4,306,398. 4,795,305. 3,924,350. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 71.7900 % b Permanent endowment 28.2100 % The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations? (iii) Related organizations? b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (other) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value depreciation 1a Land 2,468,942. 2,468,942. 2,468,942. 2,468,942. 2,468,942. 2,468,942. 2,468,942. 375,963. 375,963. 96,591. 279,372.				,	· · · · · · · · · · · · · · · · · · ·	+		_		
e Other expenditures for facilities and programs 294,170. 236,638. 235,224. 213,849. 309,892. f Administrative expenses 5 Find of year balance 7,832,008. 5,085,414. 4,306,398. 4,795,305. 3,924,350. 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: a Board designated or quasi-endowment 71.7900 % b Permanent endowment 28.2100 % The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations? b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) basis (other) depreciation 1a Land 2, 468,942. 2, 468,942. 2, 468,942. b Buildings 18,085,527. 8,251,329. 9,834,198. c Leasehold improvements 6 Equipment 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.			7		, , , , , , , , , , , , , , , , , , , ,	1				
and programs										
## Administrative expenses g End of year balance	·		294 170.	236 638.	235 224		213 84	19.	309	892.
Second process of the current year end balance (line 1g, column (a)) held as: Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: Board designated or quasi-endowment	f					1			,	
Provide the estimated percentage of the current year end balance (line 1g, column (ai)) held as: a Board designated or quasi-endowment 71.7900 % b Permanent endowment 28.2100 % c Term endowment 0.0000 % The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations? b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) basis (other) depreciation 1a Land 2, 468, 942. 2, 468, 942. b Buildings 18, 085, 527. 8, 251, 329. 9, 834, 198. c Leasehold improvements 4 Equipment 2, 913, 677. 2, 093, 110. 820, 567. e Other 375, 963. 96, 591. 279, 372.			7 832 008.	5 085 414.	4 306 398		4 795 30	05. 3	924	350.
a Board designated or quasi-endowment 71.7900 % b Permanent endowment 28.2100 % c Term endowment	_		· · · · · ·		· · · · · ·	•			, ,	
b Permanent endowment 28.2100 % c Term endowment			•		n noid as.					
c Term endowment		• • • • • • • • •		_′°						
The percentages on lines 2a, 2b, and 2c should equal 100%. 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations? b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) b Buildings 1a Land 2,468,942. b Buildings 18,085,527. 2,093,110. 820,567. c Leasehold improvements d Equipment 2,913,677. 2,093,110. 820,567. e Other Other										
Are there endowment funds not in the possession of the organization that are held and administered for the organization by: (i) Unrelated organizations? (ii) Related organizations? (iii) Related organizations? (iii) Related organizations? (iiii) Related organizations? (iv) Unrelated organizations? (iv) Related organizations? (iv) Poscrible in Part XIII the intended uses of the organization's endowment funds. Part VI	·									
Organization by: (i) Unrelated organizations? (ii) Related organizations? b ff "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? A Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment	3a		· ·	tion that are held ar	nd administered for	the				
(i) Unrelated organizations? (ii) Related organizations? b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (other) 1a Land 2,468,942. b Buildings 18,085,527. 2,468,942. c Leasehold improvements d Equipment 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.	ou	•	solon or the organiza	non that are note ar	ia aarriiriistoroa ror	1110			Yes	No
(ii) Related organizations? b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) 1a Land 2,468,942. b Buildings 18,085,527. 2,468,942. c Leasehold improvements d Equipment 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.								3a(i)		
b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) 1a Land 2,468,942. b Buildings 18,085,527. 2,468,942. c Leasehold improvements d Equipment 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.									х	
4 Describe in Part XIII the intended uses of the organization's endowment funds. Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) 1a Land 2,468,942. b Buildings 18,085,527. 18,251,329. 9,834,198. c Leasehold improvements d Equipment 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.	h									
Part VI Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation 1a Land 2,468,942. 2,468,942. b Buildings 18,085,527. 8,251,329. 9,834,198. c Leasehold improvements 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.										
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10. Description of property (a) Cost or other basis (investment) 1a Land 2,468,942. b Buildings c Leasehold improvements d Equipment e Other 2,913,677. 2,093,110. 820,567. 279,372.	_			vinioni idrido.						
Description of property (a) Cost or other basis (investment) (b) Cost or other basis (other) (c) Accumulated depreciation (d) Book value 1a Land 2,468,942. 2,468,942. 2,468,942. b Buildings 18,085,527. 8,251,329. 9,834,198. c Leasehold improvements 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.				Part IV, line 11a. S	ee Form 990, Part	X, line ⁻	10.			
basis (investment) basis (other) depreciation 1a Land 2,468,942. 2,468,942. b Buildings 18,085,527. 8,251,329. 9,834,198. c Leasehold improvements 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.		<u>-</u>			<u> </u>			(d) Boo	k value	
1a Land 2,468,942. 2,468,942. b Buildings 18,085,527. 8,251,329. 9,834,198. c Leasehold improvements 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.		bescription of property	(, , , , , , , , , , , , , , , , , , ,	, , ,	, ,			(u) 200	it valut	,
b Buildings 18,085,527. 8,251,329. 9,834,198. c Leasehold improvements 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.	12	Land	- ` ` 		, ,			2.46	8.94	12.
c Leasehold improvements 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.						. 251	.329.			
d Equipment 2,913,677. 2,093,110. 820,567. e Other 375,963. 96,591. 279,372.				120,00	-,	,	,	- ,	-, - -	
e Other 375,963. 96,591. 279,372.				2.91	3,677. 2	.093	.110.	82	0.56	57.

	CIAL SERVICES	OF SOUTH DAKOTA	46-0224731 Page 3
Part VII Investments - Other Securities	an Farma COO Float IV lines	11b Cas Faura 000 Bart V line 10	
Complete if the organization answered "Yes" (a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost	
(1) = 1 1 1 1 1 1	(b) Book value	(c) Method of Valuation. Cost	l or end-or-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost	or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
<u>(7)</u>			
(8)			
Total (Col. (b) must equal Form 000, Part V, line 12, col. (P))			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11d. See Form 990, Part X, line 15	j.
	Description		(b) Book value
<u>(1)</u>			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, co Part X Other Liabilities	ol. (B))		
Part X Other Liabilities Complete if the organization answered "Yes"	on Form 000 Port IV line	110 or 11f Soo Form 000 Bort V	line 25
(a) Description of Bability	on Form 990, Part IV, line	The or Thi. See Form 990, Part A,	(b) Book value
			(b) Book value
(1) Federal income taxes (2) INTEREST RATE SWAP AGREEM	ENT		4,063.
(3) OPERATING LEASE LIABILITI			835,931.
(4)	<u> </u>		033,331.
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 25, co	ol. (B))		839,994.

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

PART V, LINE 4:

ENDOWMENT FUNDS ARE HELD BY LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

FOUNDATION. FUNDS DISTRIBUTED FROM THE ENDOWMENT ARE USED TO SUPPORT

PROGRAMS OF LUTHERAN SOCIAL SERVICES.

Schedule D (Form 990) 2023 LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA 46-0224731 Page 5 Part XIII Supplemental Information (continued)
PART X, LINE 2:
THE ENTITY BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS
TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE
ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS.
THE ENTITY WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED
TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH
INTEREST AND PENALTIES ARE INCURRED.
PART XI, LINE 4B - OTHER ADJUSTMENTS:
RELATED PARTY GRANTS 265,056.

SCHEDULE J (Form 990)

Compensation Information

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

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

Attach to Form 990.

2023

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Department of the Treasury

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

Employer identification number

46-0224731

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

Questions Regarding Compensation Yes No 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (such as maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain 1b Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? 2 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. Compensation committee Written employment contract Independent compensation consultant Compensation survey or study Form 990 of other organizations X Approval by the board or compensation committee During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: X a Receive a severance payment or change-of-control payment? 4a Х **b** Participate in or receive payment from a supplemental nonqualified retirement plan? 4b X c Participate in or receive payment from an equity-based compensation arrangement? 4c If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation 5 contingent on the revenues of: Х a The organization? 5a X Any related organization? 5b If "Yes" on line 5a or 5b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation 6 contingent on the net earnings of: X a The organization? 6a X **b** Any related organization? 6b If "Yes" on line 6a or 6b, describe in Part III. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III X 7 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III 8 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in

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

Regulations section 53.4958-6(c)?

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W	I-2 and/or 1099-MISo compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) REBECCA KIESOW-KNUDSEN	(i)	126,411.	0.	0.	4,072.	28,509.	158,992.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
_	(ii)							
	(i)							
_	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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

SCHEDULE K (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

2023
Open to Public Inspection

Name of the organization

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

Employer identification number 46-0224731

DOTHERAN BOCTAL BERVICES OF B							<u> </u>	444	, , , ,		
Part I Bond Issues SEE PART VI FOR COLU	MN (F) CON	TINUATI	ONS								
(a) Issuer name (b) Issuer EIN (c) CUSIP #	(d) Date issue) Date issued (e) Issue price (f) Description of purpose		tion of purpose	(g) Defeased (h) Or		(h) On	behalf (i) Pool		ole	
								of is	suer	finan	icin
						Yes	No	Yes	No	Yes	No
MINNEHAHA COUNTY, SOUTH					CTION OF						
A DAKOTA 46-6000426 NONE	09/28/0	6 4,000	,000.	CENTER	FOR CHILD	R	X		Х		Х
В											
С											L
D											
Part II Proceeds											
		Α		В	С	D					
1 Amount of bonds retired	3,2	11,790.									
2 Amount of bonds legally defeased											
3 Total proceeds of issue		00,000.									
4 Gross proceeds in reserve funds											
5 Capitalized interest from proceeds											
6 Proceeds in refunding escrows											
7 Issuance costs from proceeds		<u>30,000.</u>									
8 Credit enhancement from proceeds											
9 Working capital expenditures from proceeds	3,9	<u>70,000.</u>									
10 Capital expenditures from proceeds											
11 Other spent proceeds											
12 Other unspent proceeds		2000					_				
13 Year of substantial completion		2007									
	Yes	No	Yes	No	Yes	No		Yes	_	No	
Were the bonds issued as part of a refunding issue of tax-exempt bonds (or,											
if issued prior to 2018, a current refunding issue)?		X							_		
Were the bonds issued as part of a refunding issue of taxable bonds (or, if				1							
issued prior to 2018, an advance refunding issue)?		X			1		_				
16 Has the final allocation of proceeds been made?	X								_		
17 Does the organization maintain adequate books and records to support the											
final allocation of proceeds?	X										

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

Schedule K (Form 990) 2023

Par	t III Private Business Use									
			Α		E	3		С		D
1	Was the organization a partner in a partnership, or a member of an LLC,	Yes	No		Yes	No	Yes	No	Yes	No
	which owned property financed by tax-exempt bonds?		X							
2	Are there any lease arrangements that may result in private business use of									
	bond-financed property?		X							
За	Are there any management or service contracts that may result in private									
	business use of bond-financed property?		X							
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside									
	counsel to review any management or service contracts relating to the financed property?									
С	Are there any research agreements that may result in private business use of									
	bond-financed property?		X							
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other									
	outside counsel to review any research agreements relating to the financed property?									
4	Enter the percentage of financed property used in a private business use by entities									
	other than a section 501(c)(3) organization or a state or local government		.00	%		%		%		%
5	Enter the percentage of financed property used in a private business use as a									
	result of unrelated trade or business activity carried on by your organization,		0.0							
	another section 501(c)(3) organization, or a state or local government		.00	%		%		%		%
6			.00	%		%		<u>%</u>		<u> </u>
7	Does the bond issue meet the private security or payment test?		X							
8a	Has there been a sale or disposition of any of the bond-financed property to a non-		1							
	governmental person other than a 501(c)(3) organization since the bonds were issued?		X							
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or									
	disposed of		1	%		%		<u>%</u>		<u>%</u>
С	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations									
	sections 1.141-12 and 1.145-2?									
9	Has the organization established written procedures to ensure that all									
	nonqualified bonds of the issue are remediated in accordance with the									
Day	requirements under Regulations sections 1.141-12 and 1.145-2?		X					l		
Par	t IV Arbitrage	1	•		F	,				
	Head the Season filed Farms 2000 T. Arbitana as Dahata Wald Dadwatian and	Yes	A No			No	,	No		D No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and	res	X		Yes	NO	Yes	NO	Yes	NO
	Penalty in Lieu of Arbitrage Rebate? If "No" to line 1, did the following apply?									
	<u> </u>		Х					T		
	Rebate not due yet?	Х	1 25							
	Exception to rebate?		x							
	No rebate due? If "Yes" to line 2c, provide in Part VI the date the rebate computation was		1 21					I		1
	performed									
	Is the bond issue a variable rate issue?	х								
<u> </u>	to the seria local a variable rate local.								l .	1

Part IV Arbitrage (continued)								
		Α	E	3		С	D)
4a Has the organization or the governmental issuer entered into a qualified	Yes	No	Yes	No	Yes	No	Yes	No
hedge with respect to the bond issue?	X							
b Name of provider	WELLS FARO							
c Term of hedge	20.	3000000						
d Was the hedge superintegrated?		Х						
e Was the hedge terminated?		Х						
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		Х						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the								
requirements of section 148?		X						
Part V Procedures To Undertake Corrective Action								
		A	E	3		O	D)
Has the organization established written procedures to ensure that violations	Yes	No	Yes	No	Yes	No	Yes	No
of federal tax requirements are timely identified and corrected through the								
voluntary closing agreement program if self-remediation isn't available under								
applicable regulations?		Х				<u> </u>		<u> </u>
Part VI Supplemental Information. Provide additional information for responses to questions	s on Schedule	e K. See instru	uctions.					
SCHEDULE K, PART I, BOND ISSUES:								
(A) ISSUER NAME: MINNEHAHA COUNTY, SOUTH DAKOTA								
(F) DESCRIPTION OF PURPOSE: CONSTRUCTION OF CENTE	ER FOR	CHILDRE	N AND Y	YOUTH .				

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

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

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

Employer identification number

	LUTHERAN SOC	IAL SE	RVICES OF	SOUTH	DAKOTA		46-022	4731	
Pa	rt I Types of Property					_			
		(a) Check if applicable	(b) Number of contributions or items contributed	Noncash o	(c) contribution reported on art VIII, line 1g		(d) nod of detern contribution	_	ts
1	Art - Works of art								
2	Art - Historical treasures								
3	Art - Fractional interests								
4	Books and publications								
5	Clothing and household goods	X			53,520.	THRIFT	STORE	VALU	E
6	Cars and other vehicles								
7	Boats and planes								
8	Intellectual property								
9	Securities - Publicly traded								
10	Securities - Closely held stock								
11	Securities - Partnership, LLC, or								
	trust interests								
12	Securities - Miscellaneous								
13	Qualified conservation contribution - Historic structures								
14	Qualified conservation contribution - Other								
15	Real estate - Residential								
16	Real estate - Commercial								
17	Real estate - Other								
18	Collectibles								
19	Food inventory								
20	Drugs and medical supplies								
21	Taxidermy								
22	Historical artifacts								
23	Scientific specimens								
24	Archeological artifacts								
25	Other (GIFT CARDS)	X	9		2,790.	FMV			
26	Other ()								
27	Other ()								
28	Other ()								
29	Number of Forms 8283 received by the organiz	zation during	the tax year for c	ontributions					
	for which the organization completed Form 82				29			0	
					•			Yes	No
30a	During the year, did the organization receive by	y contributio	n any property rep	orted in Part	I, lines 1 throug	h 28, that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and whi	ich isn't requi	red to be used	for			
	exempt purposes for the entire holding period?	?					30	a	X
b	If "Yes," describe the arrangement in Part II.								
31	Does the organization have a gift acceptance p	policy that re	equires the review	of any nonstai	ndard contribut	ions?	3	1 X	
32a	Does the organization hire or use third parties	or related or	ganizations to soli	cit, process, o	or sell noncash				
	contributions?						32	la 📗	Х
b	If "Yes," describe in Part II.								
33	If the organization didn't report an amount in c	olumn (c) fo	r a type of property	for which co	lumn (a) is ched	cked,			
	describe in Part II.								

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

Schedule M (Form 990) 2023

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

2023
Open to Public Inspection

OMB No. 1545-0047

Name of the organization

LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA

Employer identification number 46-0224731

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER SERVICES - PERMANENCY, CENTER FOR FINANCIAL RESOURCES, CHILDCARE,

MENTORING, INDEPENDENT LIVING, RE-ENTRY, MULTI-CULTURAL CENTER,

DISASTER RESPONSE. 18,240 PEOPLE SERVED.

EXPENSES \$ 9,756,410. INCLUDING GRANTS OF \$ 0. REVENUE \$ 5,975,597.

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

THE ORGANIZATION HAS AN EXECUTIVE COMMITTEE. THE COMMITTEE INCLUDES THE

ELECTED OFFICERS OF THE BOARD AND AT LEAST TWO OTHER DIRECTORS. EACH MEMBER

SHALL BE REPRESENTED ON THE EXECUTIVE COMMITTEE. THE COMMITTEE IS EMPOWERED

TO ADMINISTER THE AFFAIRS OF THE CORPORATION BETWEEN MEETINGS, TO THE

EXTENT AUTHORIZED BY THE BOARD. THE COMMITTEE SHALL EVALUATE THE EXECUTIVE

DIRECTOR AT LEAST ONCE EACH YEAR. MEETINGS OF THE EXECUTIVE COMMITTEE SHALL

BE CALLED BY THE PRESIDENT OF THE BOARD.

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

THE MEMBERS OF THE CORPORATION ARE THE COOPERATING LUTHERAN CHURCH

JURISDICTIONAL UNITS WHICH PRESENTLY ARE THE SD SYNOD OF THE EVANGELICAL

LUTHERAN CHURCH OF AMERICA.

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

THE SOUTH DAKOTA SYNOD OF THE EVANGELICAL LUTHERAN CHURCH ELECTS FOUR

DIRECTORS. OF THESE FOUR DIRECTORS, THE BISHOP SHALL BE ONE DIRECTOR AND

THREE DIRECTORS WILL BE ROSTERED MINISTERS ELECTED FROM THE SD SYNOD

COUNCIL. DIRECTORS SHALL BE ELECTED BY THE BOARD OF DIRECTORS AT THE ANNUAL

MEETINGS OF THE MEMBERS. REMAINING DIRECTORS SHALL BE ELECTED BY THE BOARD

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

Schedule O (Form 990) 2023

Schedule O (Form 990) 2023 Page **2**

Employer identification number 46-0224731

OF THE DIRECTORS OF LSSSD.

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

MEMBERS OF THE ORGANIZATION ADOPT AMENDMENTS TO THE ARTICLES OF INCORPORATION AND BYLAWS AND APPROVE NEW MEMBERS OF THE CORPORATION.

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

A COPY OF THE FORM 990 IS PROVIDED TO THE GOVERNING BODY ELECTRONICALLY AT

LEAST ONE WEEK PRIOR TO FILING AND IS REVIEWED IN DETAIL BY THE TOP

FINANCIAL OFFICIALS OF LUTHERAN SOCIAL SERVICES OF SD.

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

EACH BOARD MEETING BEGINS WITH THE PRESENTATION OF AN AGENDA AND UPON
REVIEW OF THIS AGENDA THE MEMBERS ARE ASKED TO DISCLOSE ANY CONFLICTS OF
INTEREST. ALSO, OFFICERS, DIRECTORS AND TRUSTEES COMPLETE A CONFLICT OF
INTEREST ANNUAL DISCLOSURE. MONITORING AND COMPLIANCE IS DONE BY HAVING THE
EXECUTIVE ASSISTANT TRACK RECEIPT OF THE FORMS THAT ARE COMPLETED AND
FOLLOW-UP WITH ANY BOARD MEMBER(S) THAT HAS NOT SUBMITTED A FORM. THE FORMS
ARE REVIEWED BY THE PRESIDENT AND ANY QUESTIONABLE DISCLOSURES ARE REFERRED
TO THE BOARD CHAIR FOR FINAL DETERMINATION. IF A CONFLICT IS IDENTIFIED THE
MEMBER WOULD ABSTAIN FROM VOTING, BUT POLICY DOES ALLOW THEM TO STATE THEIR
POSITION AND ANSWER PERTINENT QUESTIONS.

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

THE PRESIDENT'S COMPENSATION IS DETERMINED BY THE BOARD OF DIRECTORS BASED
ON COMPARABLE COMPENSATION LEVELS OF OTHER LSS ENTITIES AND SIMILAR
NONPROFIT AGENCIES IN THE GEOGRAPHIC AREA. THE COMPENSATION LEVEL IS
REVIEWED AND APPROVED ANNUALLY. THE VICE PRESIDENT AND CHIEF PROGRAM

Schedule O (Form 990) 2023 Page **2**

Name of the organization LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA	Employer identification number 46-0224731
OFFICER'S COMPENSATION ARE DETERMINED BY THE PRESIDENT BAS	ED ON
PERFORMANCE, COST OF LIVING, AVAILABILITY OF BUDGETED FUND	S, ETC. IT IS
REVIEWED ANNUALLY USING THE SALARY COMPENSATION POLICY OF	THE ORGANIZATION.
FORM 990, PART VI, SECTION C, LINE 19:	
THE DOCUMENTS ARE AVAILABLE UPON REQUEST.	

SCHEDULE R (Form 990)

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

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization			Employer identification number
	LUTHERAN SOCIAL SERVICES OF	SOUTH DAKOTA	46-0224731

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

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	(f) Direct controlling entity	Section 5 contr enti	olled
				501(c)(3))		Yes	No
LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA							
FOUNDATION - 46-0423090, 705 E 41ST ST.,	FUNDRAISING FOR PARENT				LUTHERAN SOCIAL		
SUITE 200, SIOUX FALLS, SD 57105-6048	CORPORATION	SOUTH DAKOTA	501(C)(3)	LINE 7	SERVICES OF SD	Х	
LUTHERAN HOUSING CORPORATION NORTHPORT -							
93-1212382, 705 E 41ST ST., SUITE 200, SIOUX	ELDERLY/FAMILY CONGREGATE				LUTHERAN SOCIAL		
FALLS, SD 57105-6048	HOUSING PROJECTS	SOUTH DAKOTA	501(C)(3)	LINE 7	SERVICES OF SD	X	
LUTHERAN HOUSING CORPORATION PRAIRIE LAKE							
APARTMENTS - 26-1880559, 705 E 41ST ST.,	ELDERLY/FAMILY CONGREGATE				LUTHERAN SOCIAL		
SUITE 200, SIOUX FALLS, SD 57105-6048	HOUSING PROJECTS	SOUTH DAKOTA	501(C)(3)	LINE 7	SERVICES OF SD	X	
LUTHERAN HOUSING CORPORATION GATEWAY -							
91-1789024, 705 E 41ST ST., SUITE 200, SIOUX	ELDERLY/FAMILY CONGREGATE				LUTHERAN SOCIAL		
FALLS, SD 57105-6048	HOUSING PROJECTS	SOUTH DAKOTA	501(C)(3)	LINE 7	SERVICES OF SD	Х	

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

Schedule R (Form 990) 2023

Part II Continuation of Identification of Related Tax-Exempt Organizations

(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	conti	g) 512(b)(13) rolled zation?
LUTHERAN HOUSING CORPORATION WAGNER						100	110
705 E 41ST ST., SUITE 200	ELDERLY/FAMILY CONGREGATE				LUTHERAN SOCIAL		
SIOUX FALLS, SD 57105-6048	HOUSING PROJECTS	SOUTH DAKOTA	501(C)(3)	LINE 7	SERVICES OF SD	Х	
							-
	 						
	 						
							
							
-							
_							
	•	•	•	•	•	•	

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. Part III

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile	Direct controlling entity	Predominant income (related, unrelated,	Share of total income	Share of end-of-year	1	ortionate	Code V-UBI amount in box	General managir	Percentage ownership
orrolated organization		(state or foreign	5	(related, unrelated, excluded from tax under sections 512-514)		assets	alloca	itions?	20 of Schedule	partner	1
		country)		sections 512-514)			Yes	No	amount in box 20 of Schedule K-1 (Form 1065)	Yes N	
-											
							<u> </u>				
-											

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Sec	i) ction
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership		tion b)(13) rolled tity?
		couritry)						Yes	No
-									

Schedule R (Form 990) 2023

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Yes No

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

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

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

а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	/			1a		X
	Gift, grant, or capital contribution to related organization(s)				1b		Х
С	Gift, grant, or capital contribution from related organization(s)				1c	Х	
	Loans or loan guarantees to or for related organization(s)				1d		Х
	Loans or loan guarantees by related organization(s)				1e		Х
	, , , , , , , , , , , , , , , , , , , ,						
f	Dividends from related organization(s)				1f		Х
g	Sale of assets to related organization(s)				1g		X
	Purchase of assets from related organization(s)				1h		X
i	Exchange of assets with related organization(s)				1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)				1j		Х
k	Lease of facilities, equipment, or other assets from related organization(s)				1k		Х
- 1	Performance of services or membership or fundraising solicitations for related organ	nization(s)			11		X
n	Performance of services or membership or fundraising solicitations by related organ	nization(s)			1m		X
	Sharing of facilities, equipment, mailing lists, or other assets with related organization				1n	X	
o	Sharing of paid employees with related organization(s)				10	Х	
р	Reimbursement paid to related organization(s) for expenses				1p		Х
	Reimbursement paid by related organization(s) for expenses				1q		Х
·					•		
r	Other transfer of cash or property to related organization(s)				1r		Х
s	Other transfer of cash or property from related organization(s)				1s		Х
	If the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the answer to any of the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on whether the above is "Yes," see the instructions for information on which is the above is "Yes," see the instructions for information on which is the above is "Yes," see the instructions for information on which is the above is "Yes," see the instructions for information on which is the above is "Yes," see the instructions for information on the above is "Yes," see the instructions for information of the above is "Yes," see the instructions for information of the above is "Yes," see the instruction of the above is "Yes," see the						
		(b)	(c)	(d)			
	(a) Name of related organization	Transaction	Amount involved	Method of determining amount inv	olved		
		type (a-s)		_			
	LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA						
1)	FOUNDATION, INC.	l c	265,056.	CASH			
	•		,				
2)							
3)							
4)							
٠,							
5)							
<u>-,</u>							
6)							
	3 09-28-23	I		Schedule	R (For	າ 990	2023
J_ 10				Schedule		555	,

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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)	(b)	(c)	(d)	(e) Are all	(f)	(g)	(r	1)	(i)	(j)	(k)
Name, address, and EIN	Primary activity	Legal domicile	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partners sec	Share of	Share of	Dispr	opor-	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	Genera	or Percentag
of entity		(state or foreign	(related, unrelated,	partners sec 501(c)(3) orgs.?	total	end-of-year	allocat	tions?	amount in box 20	manag	ng ownership
		country)	sections 512-514)	Yes No		assets	Yes	No	(Form 1065)	Voc N	
				163 140			163	140	(* 2**** **2*2)	1631	-
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