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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 10-01-2008 and ending 09-30-2009

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
2845 HAMLINE AVENUE NORTH

City or town, state or country, and ZIP + 4
ROSEVILLE, MN 55113

D Employer identification number
41-1463801

E Telephone number
(651) 631-6162

G Gross receipts $ 31,260,440

F Name and address of Principal Officer
dan lindh
2845 HAMLINE AVENUE NORTH
ROSEVILLE, MN 55113

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(c) Group Exemption Number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Web site: ▶ WWW PRESHOMES ORG

K Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

L Year of Formation 1984

M State of legal domicile MN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
The mission of Presbyterian Homes Housing & Assisted Living, Inc is to enrich the lives of older adults through services and communities that reflect the love of God

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	1
5	Total number of employees (Part V, line 2a)	5	5,302
6	Total number of volunteers (estimate if necessary)	6	228
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	-546,948
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-1,356,841

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)		422,579
9	Program service revenue (Part VIII, line 2g)	24,280,903	28,123,038
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	277,276	257,692
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-668,157	-994,195
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,890,022	27,809,114
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	13,503	15,020
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	8,994,588	11,265,986
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	(Total fundraising expenses, Part IX, column (D), line 25 0)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	12,810,657	12,834,023
18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	21,818,748	24,115,029
19	Revenue less expenses Subtract line 18 from line 12	2,071,274	3,694,085
Net Assets or Fund Balances		**Beginning of Year**	**End of Year**
20	Total assets (Part X, line 16)	79,123,000	98,236,401
21	Total liabilities (Part X, line 26)	52,256,000	56,925,676
22	Net assets or fund balances Subtract line 21 from line 20	26,867,000	41,310,725

Part II Signature Block

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

Please Sign Here

****** | 2010-08-13
Signature of officer | Date

MARK MEYER cfo
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Collin F Buzzell	Date	Check if self-empolyed ▶ ☐	Preparer's PTIN (See Gen Inst)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ RSM McGladrey Inc 801 Nicollet Mall Suite 1100 Minneapolis, MN 55402			EIN ▶ Phone no ▶ (612) 573-8750

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

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

The mission of Presbyterian Homes Housing & Assisted Living, Inc is to enrich the lives of older adults through services and communities that reflect the love of God

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 $ 15,296,452 including grants of $) (Revenue $ 28,123,038)

Presbyterian Homes Housing & Assisted Living, Inc operates several senior housing facilities in Minnesota Campuses in Spring Park, Minnesota consist of 37 traditional assisted living apartments, 157 independent senior apartments and 125 multifamily employee housing apartments A 91 unit senior indpendent apartment building is located in Bloomington, Minnesota Another campus in Plymouth, Minnesota consists of 24 memory care specific assisted living apartments, 28 traditional assisted living apartments and 68 independent senior living apartments In Cambridge, Minnesota is a 115 bed skilled nursing facility

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

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

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses $ 15,296,452 *Must equal Part IX, Line 25, column (B).*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	Yes	
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 questions 24b–24d and complete Schedule K. If "No," go to question 25*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No

Part IV Checklist of Required Schedules *(Continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV* .	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5 percent 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*	**37**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	255		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	5,302		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.*	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** *Report of Foreign Bank and Financial Accounts.*				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?*	5c			
6a	Did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	*Organizations that may receive deductible contributions under section 170(c).*				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of $75 or more?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g			No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h			No
8	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.*				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	*Section 501(c)(7) organizations.* Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	*Section 4947(a)(1) non-exempt charitable trusts.* Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management, and Disclosure** ***(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)***

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body . .	1a 3		
b	Enter the number of voting members that are independent . .	1b 1		
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		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . .	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . .	5		No
6	Does the organization have members or stockholders?	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		No

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No", go to line 13* . .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
a	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed MN

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ own website ☐ another's website ☑ upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

HEIDI PETERSON
2845 HAMLINE AVENUE NORTH
ROSEVILLE, MN 55113
(651) 631-6162

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

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

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed
* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

☑ Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
LARRY CARLSON , CHAIR	1 00	X		X				0	0	0
DAN LINDH , VICE CHAIR/CEO	1 00	X		X				0	445,914	17,557
MARK MEYER , SECRETARY/TREASURER/CFO	1 00	X		X				0	267,447	17,754
Janna Severance , CORPORATE ATTORNEY	40 00				X			0	213,776	10,787
Cathy Bergland , Executive Director, Oper	40 00				X			0	242,377	15,617
Phil Hanson , Executive Director, Huma	40 00				X			0	173,784	15,404
John Merhkens , Executive Director Proje	40 00				X			0	216,723	16,674
Martha Hurr , Executive Director, Info	1 00				X			0	184,986	9,814
Deb Black , Executive Director, Mark	1 00				X			0	165,471	12,917
Sharon Klefsaas , Executive Director, Care	1 00				X			0	185,511	6,879
Duane Larson , Director Operations	20 00					X		0	142,587	12,079
Beckie Conway , Director Clinical Servic	1 00					X		0	138,910	10,857
Angie Swetland , Director Operations	1 00					X		0	136,227	14,781

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply) Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total								0	2,513,713	161,120

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 0

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed online 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**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
InSite Architects 1101 W River Parkway Ste 330 MINNEAPOLIS, MN 55415	Architects	725,713
LHB Inc 21 West Superior Street Suite 500 DULUTH, MN 55802	Engineering Firm	600,328
DIAP 1611 Borel Pl 230 SAN MATEO, CA 94402	Architect & Planner	200,576
Pope Associates Inc 1255 Energy Park Dr ST PAUL, MN 55108	Architects	191,394
Larkin Hoffman Daly & Lingren 1500 Wells Fargo Plaza 7900 Xerxes MINNEAPOLIS, MN 55431	Legal Firm	157,878

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 8

Part VIII **Statement of Revenue**

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d	422,579			
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total (Add lines 1a-1f)** ▶	422,579			
Program Service Revenue		Business Code				
	2a	RESIDENT SERVICES	623,990	27,721,243	27,721,243	
	b	management	541,610	230,389		230,389
	c	design and procurement	541,900	171,406		171,406
	d					
	e					
	f	All other program service revenue				
	g	**Total. Add lines 2a-2f** ▶ $ 28,123,038				
	3	Investment income (including dividends, interest other similar amounts) ▶	257,692			257,692
	4	Income from investment of tax-exempt bond proceeds ▶				
	5	Royalties				
		(i) Real / (ii) Personal				
	6a	Gross Rents: 2,753,269				
	b	Less rental expenses: 3,451,326				
	c	Rental income or (loss): -698,057				
	d	Net rental income or (loss) ▶	-698,057		-652,605	-45,452
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss) ▶				
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000* a				
	b	Less direct expenses b				
	c	Net income or (loss) from fundraising events ▶				
	9a	Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000* a				
	b	Less direct expenses b				
	c	Net income or (loss) from gaming activities ▶				
	10a	Gross sales of inventory, less returns and allowances a				
	b	Less cost of goods sold b				
	c	Net income or (loss) from sales of inventory ▶				
		Miscellaneous Revenue / Business Code				
	11a	central towers k-1 541,900	-296,138		-296,138	
	b					
	c					
	d	All other revenue				
	e	**Total. Add lines 11a-11d** $ -296,138				
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶	27,809,114	27,721,243	-546,948	212,240

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22	15,020	15,020		
3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,559,152	6,704,358		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	221,019	153,268	67,751	
9 Other employee benefits	755,109	678,913	76,196	
10 Payroll taxes	730,706	602,754	127,952	
11 Fees for services (non-employees)				
a Management	632,555		632,555	
b Legal	3,968		3,968	
c Accounting	44,510		44,510	
d Lobbying				
e Professional fundraising *See Part IV, line 17*				
f Investment management fees				
g Other				
12 Advertising and promotion	38,274		38,274	
13 Office expenses	577,767	253,871	323,896	
14 Information technology	39,400		39,400	
15 Royalties				
16 Occupancy	1,149,006	1,054,940	94,066	
17 Travel	74,057	16,928	57,129	
18 Payments of travel or entertainment expenses for any Federal, state or local public officials				
19 Conferences, conventions and meetings	10,176	8,585	1,591	
20 Interest	1,808,852	1,808,852		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,366,439	1,366,439		
23 Insurance	295,418		295,418	
24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a design AND PROCUREMENT	4,279,372		4,279,372	
b culINARY EXPENSE	912,589	912,589		
c asseSSMENT FEE	541,901	541,901		
d nursing expense	413,932	413,932		
e building contracts/main	387,599	387,599		
f All other expenses	258,208	376,503	-118,295	
25 **Total functional expenses.** Add lines 1 through 24f	24,115,029	15,296,452	8,818,577	0
26 **Joint Costs.** Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		1	
	2	Savings and temporary cash investments	-12,716,000	2	-6,834,508
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	4,576,000	4	5,222,441
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L*		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L*		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	53,000	9	21,561
	10a	Land, buildings, and equipment cost basis — 10a: 55,115,127			
	b	Less accumulated depreciation *Complete Part VI of Schedule D* — 10b: 7,488,984	48,673,000	10c	47,626,143
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D*	1,896,000	12	8,660,389
	13	Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D*		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11 *Complete Part IX of Schedule D*	36,641,000	15	43,540,375
	16	**Total assets.** *Add lines 1 through 15 (must equal line 34)*	79,123,000	16	98,236,401
Liabilities	17	Accounts payable and accrued expenses	2,710,000	17	4,829,161
	18	Grants payable		18	
	19	Deferred revenue		19	57,897
	20	Tax-exempt bond liabilities	29,069,000	20	28,073,810
	21	Escrow account liability *Complete Part IV of Schedule D*		21	
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable	17,341,000	24	17,160,793
	25	Other liabilities *Complete Part X of Schedule D*	3,136,000	25	6,804,015
	26	**Total liabilities.** *Add lines 17 through 25*	52,256,000	26	56,925,676
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	26,867,000	27	41,310,725
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	26,867,000	33	41,310,725
	34	Total liabilities and net assets/fund balances	79,123,000	34	98,236,401

Part XI Financial Statements and Reporting

				Yes	No
1	Accounting method used to prepare the Form 990	☐ cash ☑ accrual ☐ other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
b	Were the organization's financial statements audited by an independent accountant?		2b	Yes	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		3a		No
b	If "Yes," did the organization undergo the required audit or audits?		3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1 ☐ A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i).**

2 ☐ A school described in **Section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii).** (Attach Schedule H)

4 ☐ A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☑ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See **Section 509(a)(4).** (See instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the organizations the organization supports

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

Part II **Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 **Public Support** subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total Support** (Add lines 7 through 10)						

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

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

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f **15**

16a **33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

b **33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶

17a **10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶

b **10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶

18 **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")					422,579	422,579
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	10,000,191	13,969,123	15,427,051	24,280,903	27,826,900	91,504,168
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total** Add lines 1-5	10,000,191	13,969,123	15,427,051	24,280,903	28,249,479	91,926,747
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						91,926,747

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	10,000,191	13,969,123	15,427,051	24,280,903	28,249,479	91,926,747
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	224,429	1,165,749	1,834,042	277,276	257,692	3,759,188
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b	224,429	1,165,749	1,834,042	277,276	257,692	3,759,188
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	936,218					936,218
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total Support** (Add lines 9, 10c, 11 and 12)						96,622,153

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

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	95 140 %
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	93 450 %

Computation of Investment Income Percentage

17 Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f))	17	3 890 %
18 Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h	18	2 370 %

19a **33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate Contributions to (during year)		
3	Aggregate Grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

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

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

☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain why in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Term endowment ▶

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		13,561,440		13,561,440
b Buildings		37,708,407	5,508,940	32,199,467
c Leasehold improvements				
d Equipment		3,845,280	1,980,044	1,865,236
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				47,626,143

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other RESERVE FUNDS	1,591,187	F
Other INVESTMENTS BY AGREEMENTS WITH TRUSTEES & OTHERS	560,000	F
Other RESTRICTED FUNDS	6,509,202	F
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	8,660,389	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
INVESTMENT IN AFFILIATES	15,748,640
AFFILIATE RECEIVABLES	24,039,514
DEFERRED FINANCE COSTS (NET)	1,745,379
OTHER ASSETS	2,006,842
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	43,540,375

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
WORKERS COMPENSATION & OTHER	1,381,922
DUE TO AFFILIATES	2,671,777
RESIDENT NOTES	1,250,316
BONDS PAYABLE	1,500,000
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	6,804,015

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
Part X	Description of Uncertain Tax Positions Under FIN 48	FIN48 WAS NOT APPLICABLE FOR THE AUDIT YEAR ENDED 9/30/2008

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 if additional space is needed . . . . . ▶ ☐

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

2 Enter total number of section 501(c)(3) and government organizations . . . . . ▶

3 Enter total number of other organizations . . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
scholarships	9	15,020			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 PARTICIPANT ELIGIBILITY REQUIREMENT EMPLOYED BY PHS FOR AT LEAST ONE YEAR, WORK AN AVERAGE OF 20 HOURS A WEEK, MAINTAINED AN EXCELLENT WORK RECORD, PROOF OF ACCEPTANCE OR ENROLLMENT IN A LPN/RN PROGRAM, ENDORSEMENT OF THEIR CLINICAL ADMINISTRATOR/DIRECTOR OF HOMECARE AND ADMINISTRATOR, AND SELECTED BY CORPORATE HUMAN RESOURCES

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☐ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DAN LINDH	(i)							
	(ii)	445,914			11,500	6,057	463,471	
MARK MEYER	(i)							
	(ii)	267,447			11,500	6,254	285,201	
Janna Severance	(i)							
	(ii)	213,776			6,457	4,330	224,563	
Cathy Bergland	(i)							
	(ii)	242,377			11,403	4,214	257,994	
Phil Hanson	(i)							
	(ii)	173,784			8,225	7,179	189,188	
John Merhkens	(i)							
	(ii)	216,723			10,499	6,175	233,397	
Martha Hurr	(i)							
	(ii)	184,986			9,539	275	194,800	
Deb Black	(i)							
	(ii)	165,471			8,352	4,565	178,388	
Sharon Klefsaas	(i)							
	(ii)	185,511				6,879	192,390	
Duane Larson	(i)							
	(ii)	142,587			6,034	6,045	154,666	
Angie Swetland	(i)							
	(ii)	136,227			7,119	7,662	151,008	
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 41-1463801
Name: PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DAN LINDH	(I)							
	(II)	445,914			11,500	6,057	463,471	
MARK MEYER	(I)							
	(II)	267,447			11,500	6,254	285,201	
Janna Severance	(I)							
	(II)	213,776			6,457	4,330	224,563	
Cathy Bergland	(I)							
	(II)	242,377			11,403	4,214	257,994	
Phil Hanson	(I)							
	(II)	173,784			8,225	7,179	189,188	
John Merhkens	(I)							
	(II)	216,723			10,499	6,175	233,397	
Martha Hurr	(I)							
	(II)	184,986			9,539	275	194,800	
Deb Black	(I)							
	(II)	165,471			8,352	4,565	178,388	
Sharon Klefsaas	(I)							
	(II)	185,511				6,879	192,390	
Duane Larson	(I)							
	(II)	142,587			6,034	6,045	154,666	
Angie Swetland	(I)							
	(II)	136,227			7,119	7,662	151,008	

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

Part I Bond Issues *(Required for 2008)*

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	city of spring park mn	41-6008586		12-27-2007	6,800,000	purchase of multi-family housing project		X		X
B	city of mora mn	41-6005389		12-28-2006	7,580,000	finance acquisition of SNF		X		X
C	city of cambridge mn	41-6005029		12-28-2006	1,000,000	finance acquisition of SNF		X		X

Part II Proceeds *(Optional for 2008)*

		A	B	C	D	E
1	Total Proceeds of Issue	6,345,000	7,450,000	1,000,000		
2	Gross Proceeds in Reserve Funds	386,633	386,633			
3	Proceeds in Refunding or Defeasance Escrows					
4	Other Unspent Proceeds					
5	Issuance Costs from Proceeds	130,000	140,000			
6	Working Capital Expenditures from Proceeds					
7	Capital Expenditures from Proceeds	4,900,000	6,923,337	1,000,000		
8	Year of Substantial Completion	2007	2006	2006		

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?	X			X		X				
10	Were the bonds issued as part of an advance refunding issue?		X		X		X				
11	Has the final allocation of proceeds been made?	X		X		X					
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X					

Part III Private Business Use *(Optional for 2008)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X				
2	Are there any lease arrangements with respect to the financed property which may result in private business use?		X		X		X				

Part III Private Business Use *(Continued)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?		X		X		X				
3b	Are there any research agreements with respect to the financed property which may result in private business use?		X		X		X				
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X		X		X				
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government		0 %		0 %		0 %				
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, another 501(c)(3) organization, or a state or local government		0 %		0 %		0 %				
6	Total of lines 4 and 5		0 %		0 %		0 %				
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X		X		X				

Part IV Arbitrage *(Optional for 2008)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed with respect to the bond issue?		X		X		X				
2	Is the bond issue a variable rate issue?		X		X		X				
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?		X		X		X				
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?		X		X		X				
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?		X		X		X				
5	Were any gross proceeds invested beyond an available temporary period?		X		X		X				
6	Did the bond issue qualify for an exception to rebate?	X		X		X					

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		Presbyterian Homes Housing & Assisted Living, Inc 's sole member is Presbyterian Homes & Services, Inc

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		The members of the organization elect the members of the governing body, but not if the persons on the governing body are the organization's only members or their delegates

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		The organization's FORM 990 is provided to voting members of the governing body prior to filing with the IRS Officers and management of the organization have been involved in the preparation of FORM 990 and have reviewed FORM 990 throughout the process

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		The organization obtains annually written disclosure from governing body members, officers and key employees Management and officers review these disclosures and evaluate whether the interest could result in a conflict and then take the necessary steps to remediate any such conflict

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		The Presbyterian Homes & Services Board of Directors is responsible for the governance and structure of compensation plans and for ensuring regulatory compliance for these plans CEO, Senior Management, Executives and Officers compensation systems are managed by the Executive Committee and Presbyterian Homes & Services Board of Directors Systems are reviewed manually and the organization engages an external independent compensation consultant to provide a fair market value opinion The target for total compensation for executive staff who meet performance expectations is set at 105% of the midpoint in each respective market price pay range

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Employer identification number
41-1463801

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
SENIOR HOUSING PARTNERS LLC 2845 HAMLINE AVENUE NORTH ROSEVILLE, MN 55113 41-1862251	CARE OF THE ELDERLY	MN	997,000	3,357,000	N/A
SENIOR LIFESTYLE DESIGN LLC 2845 HAMLINE AVENUE NORTH ROSEVILLE, MN 55113 20-3078661	CARE OF THE ELDERLY	MN	4,647,000	731,000	N/A
PLYMOUTH SENIOR HOUSING LLC 2845 HAMLINE AVENUE NORTH ROSEVILLE, MN 55113 41-2011416	CARE OF THE ELDERLY	MN	4,578,000	17,807,000	N/A
PHS1221 NICOLLET LLC 2845 HAMLINE AVENUE NORTH ROSEVILLE, MN 55113 20-3811321	CARE OF THE ELDERLY	MN	1,899,000	10,045,000	N/A
PHS CAMBRIDGE CARE CENTER LLC 2845 HAMLINE AVENUE NORTH ROSEVILLE, MN 55113 20-5698161	CARE OF THE ELDERLY	MN	7,340,000	10,930,000	N/A

Part II 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
See Additional Data Table					

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproprtionate allocations? Yes	(H) Disproprtionate allocations? No	(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner? Yes	(J) General or managing partner? No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions with Related Organizations

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to other organization(s)	1b		No
c Gift, grant, or capital contribution from other organization(s)	1c	Yes	
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h		No
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k		No
l Performance of services or membership or fundraising solicitations by other organization(s)	1l	Yes	
m Sharing of facilities, equipment, mailing lists, or other assets	1m		No
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o		No
p Reimbursement paid by other organization for expenses	1p		No
q Other transfer of cash or property to other organization(s)	1q		No
r Other transfer of cash or property from other organization(s)	1r		No

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

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)	PRESBYTERIAN HOMES FOUNDATION	C	422,579
(2)	PRESBYTERIAN HOMES MANAGEMENT & SERVICES	N	761,610
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

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

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data Return to Form

Software ID:
Software Version:
EIN: 41-1463801
Name: PRESBYTERIAN HOMES HOUSING & ASSISTED LIVING INC

Form 990, Schedule R, Part II - 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 501(c)(3))	(F) Direct Controlling Entity
Presbyterian Homes of Arden Hills 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1891862	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Castle Ridge Care Center 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 51-0171801	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyterian Homes of Andover 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1891862	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSBeacon Hill Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 30-0093682	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyterian Homes of Bloomington Care Center Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1862259	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHS Eaglecrest 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1604817	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Gideon Pond Housing Corp 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1428336	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Gideon Pond West Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1671887	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSHamline Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 30-0225325	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSInver Grove Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1725017	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyterian Homes Mill Pond Apartments Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1581710	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyterian Homes Mill Pond Care Center Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1581714	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSMonticello Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1819439	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyeterian Homes of North Oaks Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 30-0054296	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSOakdale Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1832098	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSShoreview Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1631264	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHMWashington Glen inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 30-0060683	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSWoodbury 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1630828	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Center Park Senior Apartments Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1685829	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Maranatha Conservative Baptist Home 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-0855713	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyterian Homes Management & Services 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1499595	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(3) II	N/A
Presbyterian Homes Foundation 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1465334	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHS Cottage Grove Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 30-0227875	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Presbyterian Homes & Services 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-0758756	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
BROADMOOR APARTMENTS INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 20-1112603	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PRESBYTERIAN HOMES OF BLOOMINGTON INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1871732	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PRESBYTERIAN HOMES CARE CENTERS INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1500288	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
Wayzata Bay Senior Housing Inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 26-0615372	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
AVALON SQUARE INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1662044	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
KIRKLAND CROSSINGS INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1662039	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A

Form 990, Schedule R, Part II - 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 501(c)(3))	(F) Direct Controlling Entity
PRESBYTERIAN HOMES OF WISCONSIN INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 39-6054152	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
GRANDVIEW CHRISTIAN HOME 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-0844893	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
GRANDVIEW CHRISTIAN MINISTRIES 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1526031	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
GRANDVIEW WEST INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1608246	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
MILL RIDGE COMMONS 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 36-3545892	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
CROIXDALE 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-0843106	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
NOAHS ARK AFFORDABLE HOUSING INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1777250	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
PHSCHANHASSEN INC 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 31-1725630	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
VALLEY SENIOR SERVICE ALLIANCE 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 41-1915023	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
WILLIAMSBURG RETIREMENT COMMUNITY 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 75-3033211	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A
presbyterian homes hospice inc 2845 HAMLINE AVENUE N ROSEVILLE, MN55113 26-0766609	CARE OF THE ELDERLY	MN	501(C)(3)	509(A)(2)	N/A