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Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047 <div> <div>2009</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

<b>A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009</b>				
<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C Name of organization</b> St John's Lutheran Ministries Inc		<b>D Employer identification number</b> 81-0288768
		Doing Business As		<b>E Telephone number</b> (406) 655-5600
		Number and street (or P.O. box if mail is not delivered to street address) 3940 Rimrock Road	Room/suite	<b>G Gross receipts \$</b> 24,394,806
		City or town, state or country, and ZIP + 4 Billings, MT 59102		
		<b>F Name and address of principal officer</b> Kent Burgess 3940 Rimrock Road Billings, MT 59102		
<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c)(3) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J Website:</b> WWW.SJLM.ORG		<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)		
		<b>H(c)</b> Group exemption number 9386		
<b>K Form of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L Year of formation</b> 1960	<b>M State of legal domicile</b> MT	

Part I Summary			
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities <u>Our mission is to provide living opportunities within nurturing environments of Hope, Dignity &amp; Love</u>   		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . . <b>3</b> <u>1</u>		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . . <b>4</b> <u>1</u>		
	<b>5</b> Total number of employees (Part V, line 2a) . . . . . <b>5</b> <u>91</u>		
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . . <b>6</b> <u>40</u>		
	<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . . . <b>7a</b> <u></u>		
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . . <b>7b</b> <u></u>		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	66,860	217,735
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .	21,566,400	23,487,865
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	382,932	334,454
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .		0
		22,016,192	24,040,054
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) . . . . .		31,199
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	13,350,880	14,162,990
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) . . . . .	10,615,826	10,326,537
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	23,966,706	24,520,726
	<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .	-1,950,514	-480,672
Net Assets or Fund Balances		<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>20</b> Total assets (Part X, line 16) . . . . .	44,768,313	44,691,706
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	33,411,111	33,194,211
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	11,357,202	11,497,495

<b>Part II Signature Block</b>	
<b>Sign Here</b>	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
	<div> <div>*****</div> <div>Signature of officer</div> </div> <div> <div>2010-11-15</div> <div>Date</div> </div>
	<div> <div>Greg Peterson Chief Financial Officer</div> <div>Type or print name and title</div> </div>
<b>Paid Preparer's Use Only</b>	<div> <div>Preparer's signature</div> <div>John C Hauck CPA</div> </div> <div>Date</div> <div> <div>Check if self-employed</div> <div><input type="checkbox"/></div> </div> <div>Preparer's identifying number (see instructions)</div>
	<div> <div>Firm's name (or yours if self-employed), address, and ZIP + 4</div> <div>EIDE BAILLY LLP</div> <div>401N 31ST ST SUITE 1120 PO BOX 7112</div> <div>BILLINGS, MT 591037112</div> </div> <div> <div>EIN</div> <div></div> </div>
	<div> <div>Phone no</div> <div>(406) 896-2400</div> </div>

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s mission

Our mission is to provide living opportunities within nurturing environments of Hope, Dignity & Love

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 501(c)(4) organizations and section 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 \$

19,724,448

including grants of \$

) (Revenue \$

23,487,865 )

St John's Lutheran Ministries, Inc (St John's) serves as a ministry of 22 Lutheran (ELCA) Congregations based in south-central Montana St John's is a gift to the world from these Lutheran congregations committed to caring for people across a full spectrum of denominations and faiths St John's is grateful for its not-for-profit status Being tax-exempt allows St John's to better fulfill our mission to provide living opportunities within nurturing environments of hope, dignity, and love Our tax-exempt status allows us to receive tax deductible gifts and donations through St John's Foundation that further enhance our ability to meet our mission Incorporated in 1960, St John's has grown to become the largest provider of senior housing and long-term care services within the State of Montana What started as a 115 unit HUD sponsored retirement facility has now become a continuum of care providing low income housing, assisted living, skilled nursing, independent living, and adult daycare services, as well as childcare, rehabilitation and home health, child adoption services and numerous activities to enhance the lives of those we serve We have also been called upon to manage another not-for-profit entity, Sapphire Lutheran Homes, based in Hamilton, Montana The retirement facility was opened in 1963 with a low-interest, 3 38%, 50-year loan from the U S Department of Housing and Urban Development (HUD) The retirement division requires HUD approval of an annual operating budget and setting of rental rates Retirement residents receive three meals plus snacks daily, housekeeping, and weekly linen service In 2002 the retirement facility was also licensed to provide low-income assisted living services, now making 24-hour nursing services available to the residents St John's served 137 people in its retirement facility in 2009 providing 37,465 days of housing and assistance While the low interest loan, combined with HUD oversight of our rental rates, enables us to provide low income residents with a warm and secure living environment, HUD does not allow St John's to charge for certain key programming elements which we believe are critical to our mission and the care of our residents Specifically our Activities program, designed to keep our residents active, healthy and engaged, and our Pastoral program, designed to serve the whole person, are not allowable expenses that can be included in our resident rents Consequently, funding for the Pastoral and Activities programs is provided from the St John's Foundation Annual Fund donations The subsidy required to support these programs in 2009 was \$72,940 which was entirely funded by these donations In addition, our actual rents from retirement residents fell \$32,202 short of breaking even with the cost of providing room and board Overall, \$105,142 of direct and indirect financial support was provided to our low-income retirement residents Adjoining the retirement home is a 90 bed skilled nursing facility and 32 bed secure dementia care unit, as well as an additional 48 skilled nursing beds located in four individual cottages and 16 skilled nursing beds located in the Transitional Care Cottage, all opened in 2007 During calendar year 2009, St John's nursing division cared for 468 residents providing 64,480 patient days of care St John's has proven to be an innovative leader in nursing home care through the implementation of programs such as the Eden Alternative, the Elder Chabar program which employs high school students, the volunteer-driven Twice-Fed Program, the Comfort Care Vigil Ministry (which is committed to the goal that no one should die alone), and the implementation and expansion of the cottage model (GREEN HOUSE Project) During 2007, all semi-private rooms in the traditional facility were converted to private rooms regardless of the resident's source of payment or ability to pay for a private room Recognizing its ministry and mission to the community, St John's provides services to both Medicare and Medicaid patients The cost of such care is greater than the related governmental reimbursement In 2009 St John's continued to be the largest provider of Medicaid long-term care services in Yellowstone County, Montana providing 30,953 days of resident care The gap between our cost to provide care to Medicaid recipients and the reimbursement we received in the nursing facility during 2009 is estimated at \$400,000 An additional help fund has been established to enable St John's social workers to provide clothing, eyeglasses, and other personal care items that are beyond the ability of the limited resources of some of our patients St John's provided approximately \$2,000 of this assistance in 2009 St John's opened three assisted living dementia care cottages (twelve units each) during 2005 - 2007 These cottages as well as the five skilled nursing cottages opened in 2007 are modeled on the concepts of the GREEN HOUSE Project which provides a unique environment for individuals with intermediate dementia or those in need of skilled nursing services Each cottage is home to twelve elders who have their own private bedroom with private bath, while sharing common areas including the kitchen, living room, dining room and patio Within each cottage, decisions regarding an elder's care are made collectively amongst the elder and their personal care-givers The family or group of elders work within the cottage to plan meals, schedules, activities, and care needs with the guidance of health care workers called Elder Sharaths (Hebrew for minister or servant) The elder is free from the limitations of an institutional schedule and lives a comfortable daily life - sleeping, eating, and engaging in activities he or she chooses Meals are prepared fresh in the kitchen and served at a large, single dining room table where staff, elders and visitors enjoy a pleasant and personalized dining experience In addition to the Elder Sharaths, the skilled nursing cottages are staffed by professional nurses St John's has been selected by NCB Capital Impact to be one of three U S training centers for the GREEN HOUSE Project During 2009 we hosted two training workshops in which people from long-term care facilities all over the U S came to St John's to learn about the project and to develop plans on how they might bring this new concept to their own facilities The success of this new model of care is based on two principles, the first being the creation of a home environment (the Cottage) serving a small group of elders and the second is the extensive training and education needed to prepare staff for the transition to their new role as an Elder Sharath The organizational operations and delivery of care within this new paradigm are radically different from those of the traditional nursing home system Over 125 Elder Sharaths have been trained since 2007, each receiving 128 - 250 hours of training depending on the Sharath's prior experience and training In 2009 the three dementia care cottages provided 11,591 days of care to 58 individuals The five skilled nursing cottages (including TCC) provided 21,774 days of care to 269 individuals The Crossings, a St John's facility located in Laurel, Montana, completed its opening in early 2008 The Crossings campus includes a 12 unit assisted living dementia care cottage, 13 assisted living apartments and 24 independent living apartments The Crossings served 59 individuals with 13,290 days of care provided in 2009 St John's provides a licensed Senior Day Services program which served 22 different individuals with 1,759 days of care provided during 2009 This program provides respite for spouses and families from the responsibilities of in-home care giving The program also assists the elderly and their loved ones in adjusting from a home environment to resident care with one of the Senior Daycare participants transitioning to the nursing facility during 2009 The employees of St John's understand that people never outgrow their need for companionship and interesting things to do, therefore, there is a constant variety of enjoyable and therapeutic group activities, classes, programs, and special events 2009 was the 12th year St John's has provided child and infant daycare (Center for Generations) to the community and to our staff members, many of whom cannot afford, nor have access to safe, quality child care St Johns Center for Generations is accredited by the National Association for Education of Young Children assuring high quality early childhood developmental programs for the youngsters we serve In 2009 the Center for Generations was in operation 256 days serving a total of 79 children and their families from the community, and 82 employee children (Continued further on Schedule O)

4b

(Code

) (Expenses \$

including grants of \$

) (Revenue \$

)

4c

(Code

) (Expenses \$

including grants of \$

) (Revenue \$

)

4d

Other program services (Describe in Schedule O )

(Expenses \$

including grants of \$

) (Revenue \$

)

4e









Total program service expenses

\$

19,724,448

Form 990 (2009)

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	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		No
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> 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 similar funds or 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	Yes	
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10		No
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.			
	• 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.			
	• 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.			
	• 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.			
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.			
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12		No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No	
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? 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 U S ? 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 U S ? If "Yes," complete Schedule F, Part III	16		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		No
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		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		No

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	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? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i> . . . . .	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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		No
26	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? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .	1a27	1cYes	
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
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, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .	2a917	2bYes	
	b			
If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .		3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .		3b	
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: <input type="text"/> 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 line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .		6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		6b	
7 Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		7a	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	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .		7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .			8	
9 Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966? . . . . .		9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		9b	
10 Section 501(c)(7) organizations. Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b	
11 Section 501(c)(12) organizations. Enter				
a	Gross income from members or shareholders . . . . .		11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body . . .	1a	15	
b	Enter the number of voting members that 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		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	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates? . . . . .	10a		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? . . . . .	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990 . . . . .			
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		No
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		No
	If "Yes" to line a or b, describe the process in Schedule O (See instructions )			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a		No
b	If "Yes," 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▶
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. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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 ▶ Mark Beadle, Controller 3940 Rimrock Road Billings, MT 59102 (406) 655-5601

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

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

Form **990** (2009)



<b>1b Total</b> . . . . .	364,245	0	64,573
---------------------------	---------	---	--------

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

		<b>Yes</b>	<b>No</b>
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>3</b>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>4</b>	Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	<b>5</b>		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
Interim Healthcare 3312 2nd Avenue North Billings, MT 59101	CONTRACTED MEDICAL STAFF	170,842

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶**1

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 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	212,940				
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	4,795				
	g	Noncash contributions included in lines 1a-1f \$ 140,000						
	h	Total. Add lines 1a-1f . . . . .		217,735				
Program Service Revenue			Business Code					
	2a	Net Resident Service R	623,000	16,774,649	16,774,649			
	b	Ancillary Revenues	623,000	4,340,709	4,340,709			
	c	Income from Joint Vent	623,000	638,215	638,215			
	d	Management and Consult	900,099	544,073	544,073			
	e	Child Daycare	624,410	451,942	451,942			
	f	All other program service revenue		738,277	738,277			
	g	Total. Add lines 2a-2f . . . . .		23,487,865				
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . .		305,235			305,235	
	4	Income from investment of tax-exempt bond proceeds . . .						
	5	Royalties . . . . .						
	6a	Gross Rents	(i) Real	(ii) Personal				
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . .						
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			383,971					
			354,752					
			29,219					
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) . . . . .		29,219			29,219	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	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 . . . . .	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								
b								
c								
d	All other revenue . . . . .							
e	Total. Add lines 11a-11d . . . . .							
12	Total revenue. See Instructions . . . . .		24,040,054	23,487,865	0	334,454		

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	31,199	31,199		
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 . . . . .	287,821		287,821	
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	11,886,239	10,818,642	1,067,597	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	81,600	72,538	9,062	
9	Other employee benefits . . . . .	1,030,930	916,443	114,487	
10	Payroll taxes . . . . .	876,400	779,074	97,326	
11	Fees for services (non-employees)				
a	Management . . . . .	19,668		19,668	
b	Legal . . . . .	2,758		2,758	
c	Accounting . . . . .	38,300		38,300	
d	Lobbying . . . . .				
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .	19,261	16,853	2,408	
g	Other . . . . .	348,200	333,855	14,345	
12	Advertising and promotion . . . . .	59,103		59,103	
13	Office expenses . . . . .	156,441	72,258	84,183	
14	Information technology . . . . .	53,339	50,672	2,667	
15	Royalties . . . . .				
16	Occupancy . . . . .	913,360	807,831	105,529	
17	Travel . . . . .	89,141	40,896	48,245	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	36,250	18,125	18,125	
20	Interest . . . . .	1,781,651		1,781,651	
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	2,337,419	2,103,677	233,742	
23	Insurance . . . . .	87,719	30,571	57,148	
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	Supplies - Pharmacy/Die	3,590,419	3,500,659	89,760	
b	State bed Tax	535,425		535,425	
c	Other Expenses	176,604	131,155	45,449	
d	Bad Debts	81,479		81,479	
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	24,520,726	19,724,448	4,796,278	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .				1	
	2	Savings and temporary cash investments . . . . .			1,773,046	2	1,653,762
	3	Pledges and grants receivable, net . . . . .				3	
	4	Accounts receivable, net . . . . .			1,091,909	4	1,062,686
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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 . . . . .			314,067	8	352,196
	9	Prepaid expenses and deferred charges . . . . .			32,583	9	36,938
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	48,996,171	32,805,031	10c	31,474,404
	b	Less accumulated depreciation . . . . .	10b	17,521,767			
	11	Investments—publicly traded securities . . . . .			7,631,403	11	8,649,544
	12	Investments—other securities See Part IV, line 11 . . . . .				12	638,215
	13	Investments—program-related See Part IV, line 11 . . . . .			18,000	13	15,000
	14	Intangible assets . . . . .				14	
	15	Other assets See Part IV, line 11 . . . . .			1,102,274	15	808,961
	16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			44,768,313	16	44,691,706
Liabilities	17	Accounts payable and accrued expenses . . . . .			2,307,724	17	2,027,341
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .				19	
	20	Tax-exempt bond liabilities . . . . .			30,646,396	20	30,211,482
	21	Escrow or custodial account liability Complete Part IV of Schedule D . . . . .			365,981	21	340,070
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .			16,010	23	5,471
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities Complete Part X of Schedule D . . . . .			75,000	25	609,847
	26	Total liabilities. Add lines 17 through 25 . . . . .			33,411,111	26	33,194,211
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			11,357,202	27	11,497,495
	28	Temporarily restricted net assets . . . . .				28	
	29	Permanently restricted net assets . . . . .				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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 . . . . .			11,357,202	33	11,497,495
	34	Total liabilities and net assets/fund balances . . . . .			44,768,313	34	44,691,706

**Part XI**    **Financial Statements and Reporting**

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? . . .		No
<b>b</b> Were the organization's financial statements audited by an independent accountant? . . . . .	Yes	
<b>c</b> If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O . . . .	Yes	
<b>d</b> If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		No
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . .		

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public  
Inspection

Name of the organization St John's Lutheran Ministries Inc	Employer identification number 81-0288768
---------------------------------------------------------------	----------------------------------------------

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - 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?  

(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?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

(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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 (Explain in Part IV ) Do not include gain or loss from the sale of capital assets						
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						

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test—2008. 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—2009. 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—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part IIISupport Schedule for Organizations Described in 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")		1,270,816	586,710	66,860	77,735	2,002,121
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	16,062,640	17,354,738	18,445,523	21,566,400	23,487,865	96,917,166
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5	16,062,640	18,625,554	19,032,233	21,633,260	23,565,600	98,919,287
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						0
bAmounts 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						0
cAdd lines 7a and 7b						0
8Public Support (Subtract line 7c from line 6 )						98,919,287

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	16,062,640	18,625,554	19,032,233	21,633,260	23,565,600	98,919,287
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	215,169	312,536	506,789	488,650	305,235	1,828,379
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b	215,169	312,536	506,789	488,650	305,235	1,828,379
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13Total support (Add lines 9, 10c, 11 and 12.)	16,277,809	18,938,090	19,539,022	22,121,910	23,870,835	100,747,666
14First 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	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	98.190 %
16Public support percentage from 2008 Schedule A, Part III, line 15	16	98.150 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	1.810 %
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	1.850 %
19a33 1/3% support tests—2009. 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	<input type="checkbox"/>	
b33 1/3% support tests—2008. 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	<input type="checkbox"/>	
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input type="checkbox"/>	



**Part IV**

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

SCHEDULE D

(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**  
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2009

Open to Public  
Inspection

**Name of the organization**  
St John's Lutheran Ministries Inc

**Employer identification number**  
81-0288768

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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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 for any other purpose conferring impermissible private benefit <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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 a 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
2a	
2b	
2c	
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, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 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▶ \$ \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2009

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

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☒ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

☒ Yes

☐ No

b

If "Yes," explain the arrangement in Part 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

(i) unrelated organizations . . . . .

3a(i)

Yes

No

(ii) related organizations . . . . .

3a(ii)

Yes

No

b

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

3b

Yes

No

4

Describe in Part 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) Accumulated depreciation	(d) Book value
1a Land . . . . .		1,736,374		1,736,374
b Buildings . . . . .		37,425,948	16,541,162	20,884,786
c Leasehold improvements . . . . .				
d Equipment . . . . .		9,089,550	980,605	8,108,945
e Other . . . . .		744,299		744,299
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				31,474,404

Schedule D (Form 990) 2009



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	24,040,054
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	24,520,726
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-480,672
4	Net unrealized gains (losses) on investments	4	760,965
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-140,000
9	Total adjustments (net) Add lines 4 - 8	9	620,965
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	140,293

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	23,828,922
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	23,773
e	Add lines 2a through 2d . . . . .	2e	23,773
3	Subtract line 2e from line 1 . . . . .	3	23,805,149
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	234,905
c	Add lines 4a and 4b . . . . .	4c	234,905
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	24,040,054

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements . . . . .	1	24,544,499
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	23,773
e	Add lines 2a through 2d . . . . .	2e	23,773
3	Subtract line 2e from line 1 . . . . .	3	24,520,726
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	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	24,520,726

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 IV, 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. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Part IV, Line 2b		St John's Lutheran Ministries, Inc acts as custodian of some residents for their funds St John's Lutheran Ministries, Inc also holds security deposits for assisted living apartments which are refunded when the unit is vacated less any amounts for necessary cleaning and damage Independent living residents also pay an entrance fee that may be fully or partially refunded depending on the resident agreement
Part X	Description of Uncertain Tax Positions Under FIN 48	St John's adopted the provisions of Accounting Standards Codification Topic 740-10, Accounting for Uncertainty in Income Taxes, (ASC 740-10), on January 1, 2009 The implementation of this standard had no impact on the financial statements As of both the date of adoption, and as of December 31, 2009, the accrual for any unrecognized tax liability was zero
Part XI, Line 8 - Other Adjustments		Land donation from St John's Foundation netted in cons financial statement -140000
Part XII, Line 2d - Other Adjustments		Charity care adjustment recorded in expense for financial statements Medicaid adjustment recorded in expenses for financial statements
Part XII, Line 4b - Other Adjustments		Contributions Recorded in Fund Balance for Financial Statements Land donation from St John's Foundation netted in cons fin statement
Part XIII, Line 2d - Other Adjustments		Charity care adjustment recorded in expense for financial statements Medicaid adjustment recorded in expenses for financial statements

Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Grants and Other Assistance to Organizations,  
Governments and Individuals in the United States

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

OMB No 1545-0047

2009

Open to Public  
Inspection

Name of the organization  
St John's Lutheran Ministries Inc

Employer identification number  
81-0288768

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☒ Yes ☐ No
- 2

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

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . . ▶ ☐

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

2

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

▶

3

Enter total number of other organizations . . . . .

▶



Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization St John's Lutheran Ministries Inc	Employer identification number  81-0288768
---------------------------------------------------------------	--------------------------------------------------

Part I

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 in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div> <div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are 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		
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?		
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		
	<div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div> <div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
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?		No
b	Any related organization?		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?		No
b	Any related organization?		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		No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		



**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

**Schedule J (Form 990) 2009**

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
	Part I, Line 4a	Deferred Compensation Plan in effect and 2009 contributions made for Kent Burgess (\$13,651), David Trost (\$10,019) and Greg Peterson (\$8,348)

Schedule K (Form 990)	<div>Supplemental Information on Tax Exempt Bonds</div> <div>▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990). ▶ Attach to Form 990. ▶ See separate instructions.</div>	OMB No 1545-0047
		2009
		Open to Public Inspection

Department of the Treasury Internal Revenue Service	Name of the organization St John's Lutheran Ministries Inc	Employer identification number 81-0288768
--------------------------------------------------------	---------------------------------------------------------------	----------------------------------------------

Part I

Bond Issues

	(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	Montana Facility Finance Authority	36-4615155	61204KEB3	08-17-2006	27,410,000	Senior Living Revenue Bonds		X		X
B	Montana Facility Finance Authority	36-4615155	61204KED9	08-17-2006	3,000,000	Senior Living Revenue Bonds		X		X

Part II

Proceeds

	A	B	C	D	E
1	Total proceeds of issue	27,768,079	3,029,341		
2	Gross proceeds in reserve funds	3,279,499	358,938		
3	Proceeds in refunding or defeasance escrows	4,592,182	502,610		
4	Other unspent proceeds				
5	Issuance costs from proceeds	924,982	101,238		
6	Working capital expenditures from proceeds				
7	Capital expenditures from proceeds	18,881,417	2,066,554		
8	Year of substantial completion	2007	2007		
	YesNo	YesNo	YesNo	YesNo	YesNo
9	Were the bonds issued as part of a current refunding issue?	X	X		
10	Were the bonds issued as part of an advance refunding issue?		X		
11	Has the final allocation of proceeds been made?	X	X		
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X	X		

Part III

Private Business Use

	A	B	C	D	E
	YesNo	YesNo	YesNo	YesNo	YesNo
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		
2	Are there any lease arrangements with respect to the financed property which may result in private business use?	X	X		

Part IIIPrivate 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						
3b	Are there any research agreements with respect to the financed property which may result in private business use?		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							
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		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 section 501(c)(3) organization, or a state or local government		0 %		0 %						
6	Total of lines 4 and 5		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							

Part IVArbitrage

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X						
2	Is the bond issue a variable rate issue?	X		X							
3a	Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X		X						
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?	X		X							
b	Name of provider	Ziegler Capital Markets Group		ziegler Capital Markets Group							
c	Term of GIC	1 2000000000000		1 2000000000000							
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X		X							
5	Were any gross proceeds invested beyond an available temporary period?		X		X						
6	Did the bond issue qualify for an exception to rebate?		X		X						

SCHEDULE M  
(Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

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

Name of the organization  
St John's Lutheran Ministries Inc

Employer identification number  
81-0288768

Part I

Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .	X	1	140,000	book value of land
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 ► ( )				
26 Other ► ( )				
27 Other ► ( )				
28 Other ► ( )				

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

290

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .

30aYesNo

31 If "Yes," describe the arrangement in Part II

31Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31YesNo

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions? . . . . .

32aYesNo

32b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

Part II

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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DLN: 93493319066340

SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization  
St John's Lutheran Ministries Inc

Employer identification number  
81-0288768

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		The organization has one class of members, and a member is an incorporated Lutheran church body organized and existing under the law s of Montana
Form 990, Part VI, Section A, line 7a		Board members are nominated by the Nominating Committee (made up of Ow nership Congregation delegates/Board members) and voted on by Ow nership Congregation delegates at Annual Meeting
Form 990, Part VI, Section B, line 11		Form 990 w ill be presented to Finance Committee w ho w ill carry a recommendation to the full Board for approval
Form 990, Part VI, Section B, line 12c		Compliance w ith policy is monitored by overall aw areness of directors' interests The Board of Directors and Officers are covered under this policy All conflicts are review ed by the board Voting restrictions are imposed on directors and officers w ho have a conflict of interest
Form 990, Part VI, Section B, line 15a		Board of Directors sets CEO's salary annually by vote CEO and VP-HR set exempt compensation annually CEO, VP-HR and select department managers adjust hourly wage ranges annually Board approves exempt compensation and hourly wage ranges annually as part of budget process
Form 990, Part VI, Section C, line 19		The organization w ill make its governing documents, conflict of interest policy, and financial statements available to the public upon w ritten request
		Schedule K, Part II, Line 5, column A &B The 2006 Montana Facility Finance Authority bond issuance costs w ere \$1,026,220
		Schedule R, Part V, Line 2 Description of Transfers The organization identified actual cost allocations to the Foundation for determining transfer amounts

Identifier	Return Reference	Explanation
Form 990, Part III, Line 4A, Program Service Accomplishments		<p>The program helps create a nurturing environment through intergenerational activities for our seniors as well The sharing of a child's smle, laughter, hugs, and listening to a child or holding a frail hand is making life more interesting and fulfilling for all our residents, whether part of either our retirement or skilled nursing community In 2009 St John's subsidized \$88,167 of direct costs to operate the Center for Generations St John's has also partnered with Fannie Mae to help provide housing to low -income staff members through our "Employee Assistance Housing Benefit" program This program provides counseling on home ow nership and a federally guaranteed low interest loan if the employer provides a forgivable \$3,000 dow n payment Due to a slow local housing market this program was not utilized in 2009 St John's also provides college scholarship assistance to many of our staff wishing to pursue their education Through the elder chabar program, as well as career ladder and direct scholarship programs, college scholarships of \$24,762 were provided in 2009 St John's partnered w ith three congregations in Billings to provide a week of Vacation Bible School on its campus for 201 children, including children of St John's staff, Center for Generations children, and children from the community This is the 12th consecutive year that St John's has hosted and coordinated this event Other benefits to the community include free programs, staff assistance to other 501 (c)(3) organizations during the employee's work hours, offering free meeting space to various organizations within the community (Alzheimer's Support Group, Keenagers, King of Glory Lutheran Church, Holy Cross Episcopal Church and the Billings Clergy Association) Community education offered free of charge in 2009 included health fairs, seminars on aging issues, and a yearly new sletter informing residents, family members, and staff of new innovations in caring for the frail elderly St John's Pastoral Care staff supplied pulpit services to area congregations during 2009 Our Pastoral Care staff also administers an employee help fund providing cash to employees for emergency needs, such as payment of rent and utilities, clothing, food, vehicle repairs, and medical care for the employee, spouse or children The cost of this program in 2009 was \$6,437 In partnership w ith St Vincent Healthcare, St John's developed and now manages Mission Ridge, 122 independent living apartments, and The Vista, 59 assisted living apartments Mission Ridge represents Montana's first and only full continuing care retirement community providing priority access to all levels of the long-term care continuum, combined w ith case management and a long-term care benefit designed to help seniors maintain financial security The St John's 2009 Summer Concert series hosted 6 free community concerts w ith nearly 10,000 people in attendance We served 5,002 meals to our residents, families, neighbors and community friends' These community concerts provide important community socialization for our residents St John's Lutheran Ministries, Inc supports and encourages health care services by providing financial and managerial consulting assistance to affiliated not-for-profit organizations By providing such assistance, St John's, is carrying out an integral part of the exempt purpose of these affiliated organizations St John's provides management services to Sapphire Lutheran Homes located in Hamilton, Montana Sapphire provides independent living for seniors within 124 apartments Supportive services including 3 meals daily, housekeeping, and transportation assistance In 2006 assisted living services were added due to the increased frailty of the residents The Sapphire Executive Director is an employee of St John's After providing management services to Lutheran Social Services of Montana (LSS) since 2001, LSS was merged into St John's effective January 1, 2008 With offices in Billings, Bozeman, Great Falls, Kalispell and Missoula, Montana LSS has been serving people in need for over 50 years on behalf of Lutherans in Montana and Northern Wyoming The work of LSS is summarized in its motto, "Joining Hearts in Hope" In 2009 LSS was involved in bringing hope to the lives of over 200 families LSS assisted 97 birth-parents and 225 related family members and had a role in the placement of 16 children in forever homes A special counseling support phone service continues to receive favorable comments from pastors and associates in the ministry it serves In partnership w ith St Vincent Healthcare, LSS offers a statewide netw ork of mental health professionals for referral During late 2008, LSS, in partnership w ith the State of Montana and LSA - Colorado, entered the ministry of refugee resettlement Housing, employment, education and healthcare were found for 12 refugees that had been displaced by war Since becoming part of St John's, LSS has strengthened its ministry of "Joining Hearts in Hope" Operation of St John's Lutheran Ministries, Inc contributes to the organization's exempt purpose since it is operated in a manner designed to satisfy the primary needs of aged, handicapped, and disadvantaged persons, providing housing, health care, and financial security The need for housing is satisfied as the home provides residential facilities that are specifically designed to meet the special needs of the elderly The need for health care is satisfied as St John's provides long term health care, rehabilitation, and senior day services in an environment designed to maintain the physical, emotional, and spiritual well being of the residents The need for financial security is met as St John's (1) maintains in the residence, any person who becomes unable to pay their regular charges and (2) provides its services at the low est possible cost to remain a viable provider of services to the elderly While not an all inclusive dollar amount of all the community benefits provided and w ithout an attempt to measure the high quality of services provided, over \$625,000 of direct community benefit, as detailed in this report, was provided by St John's to the community we are privileged to serve</p>

Form 990, Part VII, Section A Service of board member to related organization Pat Bellinghausen, Chairperson of the Board of Directors for St John's Lutheran Ministries, Inc , also serves as a member of the Board of Directors at St John's Foundation, a related organization She devotes 2 hours per week to the related organization to fulfill her duties as a board member Form 990, Part VII, Section A Volunteer hours related organization The following individuals each volunteered an additional average of 5 hours per week at the St John's Foundation Inc (related tax exempt organization) Kent Burgess, President/CEO , and David Trost, VP-outreach & management Greg Peterson/CFO volunteered at the St John's Foundation Inc Schedule K, Part I, Line (A), column C Additional CUSIP information Senior Living Revenue Bonds, Series 2006A Additional CUSIP # 61204KDS7 61204KDT5 61204KDU2 61204KDV0 61204KDW8 61204KDX6 61204KDY4 61204KDZ1 61204KEA5 61204KEB3 61204KEC1

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

Cat No 51056K

Schedule O (Form 990) 2009





Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	No

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
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Part V

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

Note. Complete line 1 if any entity is listed in Parts II, III or IV		Yes	No
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?			
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	Yes	
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	Yes	
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o	Yes	
p Reimbursement paid by other organization for expenses	1p	Yes	
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	(b) Transaction type(a-r)	(c) Amount involved
(1) St John's Foundation	C	72,940
(1) See Additional Data Table		
(2)		
(3)		
(4)		
(5)		
(6)		

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Software ID:

Software Version:

EIN: 81-0288768

Name: St John's Lutheran Ministries Inc

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Pat Bellinghausen Chairperson	4 00	X		X				0	0	0
Harold Everson Vice Chairperson	2 00	X		X				0	0	0
Karl Guhn Secretary	2 00	X		X				0	0	0
Stacey Wagner Treasurer	2 00	X		X				0	0	0
Kurt Alme Director	2 00	X						0	0	0
Paul Cox Director	2 00	X						0	0	0
Marcia Hurd Director	2 00	X						0	0	0
Jim O chiltree Director	2 00	X						0	0	0
Clair Opsal Director	2 00	X						0	0	0
Dale Peterson Director	2 00	X						0	0	0
Greg Popp Director	2 00	X						0	0	0
Tom Schlotterback Director	2 00	X						0	0	0
Kathy Slehofer director	2 00	X						0	0	0
Eric Nord director	2 00	X						0	0	0
Jyl Story Director	2 00	X						0	0	0
Lee Jockers Director (thru Jan 2009)	0 00	X						0	0	0
Kent Burgess President/CEO	35 00			X				157,398	0	25,173
Greg Peterson CFO	40 00			X				95,264	0	14,933
David Trost VP - Outreach and Manage	35 00					X		111,583	0	24,467

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Net Resident Service R	623,000	16,774,649	16,774,649		
Ancillary Revenues	623,000	4,340,709	4,340,709		
Income from Joint Vent	623,000	638,215	638,215		
Management and Consult	900,099	544,073	544,073		
Child Daycare	624,410	451,942	451,942		