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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2011 Open to Public Inspection
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2011 calendar year, or tax year beginning 10-01-2011 and ending 09-30-2012		D Employer identification number 20-1457236	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization LSA MANAGEMENT INC Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite PO BOX 947 City or town, state or country, and ZIP + 4 SALISBURY, NC 281450947		E Telephone number (704) 637-2870
	F Name and address of principal officer TED GOINS PO BOX 947 SALISBURY, NC 281450947		G Gross receipts \$ 3,500,231
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀(Insert no) ☐ 4947(a)(1) or ☐ 527			H(a) Is this a group return for affiliates? ☐ Yes ☒ No
J Website: ▶ WWW.LSANC.NET			H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶			H(c) Group exemption number ▶
L Year of formation 2004	M State of legal domicile NC		

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities LSA MANAGEMENT, INC PROVIDES ADMINISTRATIVE SUPPORT, MANAGEMENT, ACCOUNTING, INFORMATION TECHNOLOGY, AND RESOURCE DEVELOPMENT SERVICES TO LUTHERAN SERVICES FOR THE AGING, INC AND ITS AFFILIATES LUTHERAN SERVICES FOR THE AGING, INC (LSA) IS A MINISTRY OF THE NORTH CAROLINA SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA THE ORGANIZATION STRIVES TO EXPRESS GOD'S LOVE IN CHRIST TO THOSE WE SERVE BY PROVIDING MULTIPLE SERVICES FOR SENIORS INCLUDING NURSING CARE, ADULT DAY CARE, AND RETIREMENT LIVING, MINISTERING TO THEIR NEEDS IN TRADITIONAL AND INNOVATIVE WAYS, AND DEMONSTRATING RESPONSIBLE STEWARDSHIP		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	29
	6 Total number of volunteers (estimate if necessary)	6	
	7a	0	
	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 120	Current Year 69,003
	9 Program service revenue (Part VIII, line 2g)	3,267,459	3,362,432
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	89,031	65,260
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		3,477
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,356,610	3,500,172
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		2,068,938	2,579,789
16a Professional fundraising fees (Part IX, column (A), line 11e)		19,375	0
b Total fundraising expenses (Part IX, column (D), line 25) ☒ 463,209			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		661,602	866,555
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		2,749,915	3,446,344
19 Revenue less expenses Subtract line 18 from line 12		606,695	53,828
Net Assets or Fund Balances			Beginning of Current Year
	20 Total assets (Part X, line 16)	7,895,234	49,809,883
	21 Total liabilities (Part X, line 26)	4,643,956	46,733,597
	22 Net assets or fund balances Subtract line 21 from line 20	3,251,278	3,076,286

Part II		Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	***** Signature of officer		2013-02-11 Date
	TED GOINS PRESIDENT Type or print name and title		
Paid Preparer's Use Only	Preparer's signature ANTHONY T PANDISCIA	Date 2013-02-13	Check if self-employed ☒
	Firm's name (or yours if self-employed), address, and ZIP + 4 LANGDON & COMPANY LLP 223 US HIGHWAY 70 EAST SUITE 100 GARNER, NC 275294051		EIN Phone no (919) 662-1001
May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No			

Check if Schedule O contains a response to any question in this Part III ☒

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

4a	(Code) (Expenses \$ 1,064,508 including grants of \$) (Revenue \$ 3,362,432)
	LSA MANAGEMENT, INC. (LSAM) IS AN AFFILIATE OF LUTHERAN SERVICES FOR THE AGING, INC., A SOCIAL MINISTRY OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA. LSAM IS RESPONSIBLE FOR PROVIDING ADMINISTRATIVE SUPPORT, FINANCIAL MANAGEMENT, INFORMATION TECHNOLOGY SERVICES, RESOURCE DEVELOPMENT AND VARIOUS SUPPORT SERVICES TO THE AFFILIATE CORPORATIONS THAT MINISTER TO THE AGING, ASSURING QUALITY, CONSISTENCY, AND BEST PRACTICES THROUGHOUT THE ORGANIZATION.

[illegible][illegible]

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

4e	Total program service expenses	\$ 1,064,508
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Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	1	Yes
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? . . .	2	No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i> . . .	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i> . . .	4	No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i> . . .	5	No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</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? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	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? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . .	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Part I.</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 ? <i>If "Yes," complete Schedule F, Part II and IV.</i> . . .	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 ? <i>If "Yes," complete Schedule F, Part III and IV.</i> . . .	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? <i>If "Yes," complete Schedule G, Part I.</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? <i>If "Yes," complete Schedule G, Part II.</i> . . .	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i> . . .	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i> . . .	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements . . .	20b	

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		No
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	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	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	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or 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		No
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	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V ☐			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a26	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a29	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	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 or securities account)?	4a	No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	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 receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a	
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the aggregate amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b	

Part VI

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1a	19		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	18
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	Yes
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	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	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes," to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed ▶ _____
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☒ Another's website ☒ Upon request
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. 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 ▶ SUSAN MILLER 1416 S MARTIN LUTHER KING JR AVE SALISBURY, NC 28144 (704) 637-2870

Part VII

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

Check if Schedule O contains a response to any question in this Part VII

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

- 1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) TED GOINS JR PRESIDENT	40.00	X		X				233,724	0	8,258
(2) REV SUSAN BAME DIRECTOR	1.00	X						0	0	0
(3) REV DR LEONARD BOLICK DIRECTOR	1.00	X						0	0	0
(4) JERRY BRAMLEY DIRECTOR	1.00	X						0	0	0
(5) DR JOHN BUMGARNER DIRECTOR	1.00	X						0	0	0
(6) JOYCE ERICSON DIRECTOR	1.00	X						0	0	0
(7) REV MARY FINKLEA DIRECTOR	1.00	X						0	0	0
(8) JOY FISHER DIRECTOR	1.00	X						0	0	0
(9) REV DR THOMAS HURLOCKER DIRECTOR	1.00	X						0	0	0
(10) JOYCELYN JOHNSON DIRECTOR	1.00	X						0	0	0
(11) KAYE LEONARD DIRECTOR	1.00	X						0	0	0
(12) BETTY LOHR DIRECTOR	1.00	X						0	0	0
(13) DR SHANNON MATHEWS DIRECTOR	1.00	X						0	0	0
(14) LORETTA MEYERS DIRECTOR	1.00	X						0	0	0
(15) DOUG NELSON DIRECTOR	1.00	X						0	0	0
(16) DEREK SHOEMAKE DIRECTOR	1.00	X						0	0	0
(17) STEVE STANFIELD-SWITZER DIRECTOR	1.00	X						0	0	0

Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ERIC VAUGHN DIRECTOR	1 00	X						0	0	0
(19) REV DR HERMAN YOOS III DIRECTOR	1 00	X						0	0	0
(20) JOHN FRYE ADMINISTRATO	40 00			X				17,366	104,139	6,616
(21) ELIZABETH KUHN DIRECTOR R&D	40 00			X				0	109,483	6,108
(22) MYRA GRIFFIE CHIEF OPER	40 00			X				0	104,904	5,588
(23) KESHA SMITH CHIEF ADMIN	40 00			X				103,810	0	6,286
(24) KAREN MADDRY SECRETARY	40 00			X				48,836	0	5,899
(25) KIRBY NICKERSON TREASURER/CF	40 00			X				0	0	0
(26) ANNETTE CONRAD TREASURER	40 00						X	162,842	0	7,210
(27) DEBORAH MATHIS CHIEF OPER	40 00						X	69,900	0	3,539
(28) PATRICK FOLEY CHIEF OPER	40 00						X	38,077	0	5,369
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								674,555	318,526	54,873

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
MODERN SYSTEMS INC 1111 OLD STAGE ROAD YADKINVILLE, NC 27055	EQUIPMENT CONTR	133,388
SUMMIT DEVELOPERS INC PO BOX 4283 SALISBURY, NC 28145	CONSTRUCTION	112,860
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶2		

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				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	69,003			
	g	Noncash contributions included in lines 1a-1f \$ _____					
	h	Total. Add lines 1a-1f			69,003		
Program Service Revenue	2a	MANAGEMENT FEE INCOME	Business Code	3,362,432	3,362,432		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		3,362,432			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		52,119		
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	13,200			
b		Less cost or other basis and sales expenses		59			
c		Gain or (loss)		13,141			
d		Net gain or (loss)		13,141	13,141		
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	OTHER INCOME		3,477	3,477			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		3,477				
12	Total revenue. See Instructions		3,500,172	3,379,050		52,119	

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)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2	Grants and other assistance to individuals in the United States See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	789,231	138,023	538,055	113,153
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	1,327,243	183,189	946,724	197,330
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	316,511	307,407		9,104
10	Payroll taxes	146,804	146,804		
11	Fees for services (non-employees)				
a	Management				
b	Legal	48,039		47,769	270
c	Accounting	55,746		55,433	313
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion	39,643	196	24,906	14,541
13	Office expenses	69,966	384	16,774	52,808
14	Information technology				
15	Royalties				
16	Occupancy	25,800	1,800	24,000	
17	Travel	68,789	20,820	28,690	19,279
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	539	539		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	29,218	29,218		
23	Insurance	7,572		7,572	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	CONTRACTED SERVICES	164,928	131,125	33,558	245
b	SUPPLIES & OTHER EXPENSES	139,068	23,444	83,185	32,439
c	INVENTORIED SMALL EQUIP	53,987	35,977	8,226	9,784
d	DUES & SUBSCRIPTIONS	31,829	5,738	24,880	1,211
e					
f	All other expenses	131,431	39,844	78,855	12,732
25	Total functional expenses. Add lines 1 through 24f	3,446,344	1,064,508	1,918,627	463,209
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) 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			3,666,791	1	3,996,261
	2	Savings and temporary cash investments			201,400	2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			907,213	4	234,058
	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	41,463,482
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			233,261	9	327,745
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	634,748			
	b	Less accumulated depreciation	10b	557,540	73,664	10c	77,208
	11	Investments—publicly traded securities			735,556	11	840,978
	12	Investments—other securities See Part IV, line 11				12	
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			2,077,349	15	2,870,151
	16	Total assets. Add lines 1 through 15 (must equal line 34)			7,895,234	16	49,809,883
Liabilities	17	Accounts payable and accrued expenses			563,102	17	1,004,849
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities			996,312	20	42,056,269
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	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			109,524	23	403,415
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			2,975,018	25	3,269,064
	26	Total liabilities. Add lines 17 through 25			4,643,956	26	46,733,597
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			3,251,278	27	3,076,286
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			3,251,278	33	3,076,286
	34	Total liabilities and net assets/fund balances			7,895,234	34	49,809,883

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,500,172
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,446,344
3	Revenue less expenses Subtract line 2 from line 1	3	53,828
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,251,278
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-228,820
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	3,076,286

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	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	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
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

2011

Open to Public
Inspection

Name of the organization LSA MANAGEMENT INC	Employer identification number 20-1457236
--	--

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)

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 2011 (line 6 column (f) divided by line 11 column (f))	14	
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15	
16a	33 1/3% support test—2011. 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—2010. 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—2011. 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—2010. 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 IIIPart III

Support Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")		100,200	10,962	120	69,003	180,285
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	2,324,402	2,802,145	2,909,059	3,267,459	3,365,909	14,668,974
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,324,402	2,902,345	2,920,021	3,267,579	3,434,912	14,849,259
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						14,849,259

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	2,324,402	2,902,345	2,920,021	3,267,579	3,434,912	14,849,259
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	90,481	16,249	58,738	87,596	52,119	305,183
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	90,481	16,249	58,738	87,596	52,119	305,183
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	630		410			1,040
13 Total support (Add lines 9, 10c, 11 and 12.)	2,415,513	2,918,594	2,979,169	3,355,175	3,487,031	15,155,482
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	☐					

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	97.980 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	96.190 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	2.000 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	4.000 %
19a 33 1/3% support tests—2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	☒	
b 33 1/3% support tests—2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	☐	

Part IV **Supplemental Information.** 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. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

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

Attach to Form 990. See separate instructions.

Name of the organization
LSA MANAGEMENT INC

Employer identification number
20-1457236

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
	☐ Yes☒ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	☐ Yes☒ No	

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

1

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

☐ Preservation of land for public use (e g , recreation or 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
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

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) 2011

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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

(ii)

related organizations

b

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

	Yes	No
3a(i)		No
3a(ii)		No
3b		No

4

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

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land			
b	Buildings			
c	Leasehold improvements			
d	Equipment	411,385	349,843	61,542
e	Other	223,363	207,697	15,666
Total.	Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)			77,208

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	3,500,172
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,446,344
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	53,828
4	Net unrealized gains (losses) on investments	4	65,226
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-294,046
9	Total adjustments (net) Add lines 4 - 8	9	-228,820
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-174,992

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	3,271,352
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	65,226
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-294,046
e	Add lines 2a through 2d	2e	-228,820
3	Subtract line 2e from line 1	3	3,500,172
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	3,500,172

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	3,446,344
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	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	3,446,344
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	3,446,344

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
LIABILITY UNDER FIN 48 FOOTNOTE	SCHEDULE D, PAGE 3, PART X	THE ORGANIZATION EVALUATES ITS UNCERTAIN TAX POSITIONS USING PROVISIONS OF FINANCIAL ACCOUNTING STANDARDS BOARD ACCOUNTING STANDARDS CODIFICATION (ASC) 740-10-25, RECOGNITION OF A TAX POSITION. ACCORDINGLY, THE ORGANIZATION'S POLICY TO RECORD A LIABILITY FOR ANY TAX POSITION TAKEN THAT IS BENEFICIAL TO THE ORGANIZATION, INCLUDING ANY RELATED INTEREST AND PENALTIES, WHEN IT IS MORE LIKELY THAN NOT THE POSITION OF MANAGEMENT WITH RESPECT TO A TRANSACTION OR CLASS OF TRANSACTIONS WILL BE OVERTURNED BY A TAXING AUTHORITY UPON EXAMINATION. MANAGEMENT BELIEVES THERE ARE NO SUCH POSITIONS AS OF SEPTEMBER 30, 2012. TAX YEARS SUBSEQUENT TO 2008 REMAIN SUBJECT TO EXAMINATION BY MAJOR TAX JURISDICTIONS.
RECONCILIATION OF CHANGES - OTHER	SCHEDULE D, PAGE 4, PART XI, LINE 8	CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT -294,046
REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER	SCHEDULE D, PAGE 4, PART XII, LINE 2D	CHANGE IN FAIR VALUE OF INTEREST RATE SWAP AGREEMENT -294,046

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

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
LSA MANAGEMENT INC

Employer identification number

20-1457236

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		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If 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	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	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?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or 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	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TED GOINS JR	(i) (ii)	233,724			2,313	5,945	241,982	
(2) ANNETTE CONRAD	(i) (ii)	162,842			1,612	5,598	170,052	
(3) DEBORAH MATHIS	(i) (ii)	69,900			762	2,777	73,439	
(4) PATRICK FOLEY	(i) (ii)	38,077			381	4,988	43,446	

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
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Schedule K (Form 990) Department of the Treasury Internal Revenue Service Name of the organization LSA MANAGEMENT INC	Supplemental Information on Tax Exempt Bonds ▶ 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.						OMB No 1545-0047	
							2011	
							Open to Public Inspection	
						Employer identification number		
						20-1457236		

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		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A NC MEDICAL CARE COMMISSION	52-1309402	9999999999	12-17-2009	27,364,250	CAPITAL EXPANSION		X		X		X

Part II Proceeds									
		A		B		C		D	
1	Amount of bonds retired	2,187,982							
2	Amount of bonds defeased								
3	Total proceeds of issue	27,364,250							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrow								
7	Issuance costs from proceeds								
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2012							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use											
				A		B		C		D	
				Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?				X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?				X						

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X						
b	If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		X						
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		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								
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								
6	Total of lines 4 and 5								
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X							

Part IV

Arbitrage

		A		B		C		D	
		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						
2	Is the bond issue a variable rate issue?	X							
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X						
6	Did the bond issue qualify for an exception to rebate?		X						

Part V

Procedures To Undertake Corrective Action

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations ☐ Yes ☒ No

Part VI

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE K	NC MEDICAL CARE COMMISSION PART I F FOR CAPITAL EXPANSION PROJECTS PER THE AUDITED FINANCIAL STATEMENTS A SERIES 2010 BOND WAS ALSO ISSUED BY THE NORTH CAROLINA MEDICAL CARE COMMISSION THE SERIES 2010 BOND IS REPORTED BY THE ORGANIZATIONS AFFILIATE LUTHERAN HOME WINSTONSALEM PROPERTY EIN 205304794 ON SCHEDULE K A SERIES 1998 BOND WAS ALSO ISSUED BY THE NORTH CAROLINA MEDICAL CARE COMMISSION HOWEVER THE BOND WAS NOT REQUIRED TO BE REPORT AS IT DID NOT MEET THE FILING REQUIREMENTS OF HAVING AN OUTSTANDING PRINCIPAL BALANCE IN EXCESS OF 100000 AND BEING ISSUED AFTER DECEMBER 31 2002

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization
LSA MANAGEMENT INC

Employer identification number
20-1457236

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total ▶ \$										

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IVBusiness Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CHRIS SMITH	FAMILY MEMBER	300	PEST CONTROL		No

Part VSupplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE L PART V	THE ORGANIZATION CONTRACTED CHRIS SMITH OF SECURITY PEST CONTROL TO PERFORM PEST CONTROL SERVICES FOR THE ORGANIZATION CHRIS SMITH IS THE HUSBAND OF KESHA SMITH CHIEF ADMINISTRATIVE OFFICER OF THE ORGRANIZATION

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization LSA MANAGEMENT INC	Employer identification number 20-1457236
--	--

Identifier	Return Reference	Explanation
ORGANIZATION'S MISSION	FORM 990 - ORGANIZATION'S MISSION	LSA MANAGEMENT, INC PROVIDES ADMINISTRATIVE SUPPORT, MANAGEMENT, ACCOUNTING, INFORMATION TECHNOLOGY, AND RESOURCE DEVELOPMENT SERVICES TO LUTHERAN SERVICES FOR THE AGING, INC AND ITS AFFILIATES LUTHERAN SERVICES FOR THE AGING, INC (LSA) IS A MINISTRY OF THE NORTH CAROLINA SYNOD OF THE EVANGELICAL LUTHERAN CHURCH IN AMERICA THE ORGANIZATION STRIVES TO EXPRESS GOD'S LOVE IN CHRIST TO THOSE WE SERVE BY PROVIDING MULTIPLE SERVICES FOR SENIORS INCLUDING NURSING CARE, ADULT DAY CARE, AND RETIREMENT LIVING, MINISTERING TO THEIR NEEDS IN TRADITIONAL AND INNOVATIVE WAYS, AND DEMONSTRATING RESPONSIBLE STEWARDSHIP

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	FORM 990, PART VI	WHISTLEBLOWER POLICY LUTHERAN SERVICES FOR THE AGING, INC & AFFILIATES ARE COMMITTED TO THEIR ROLE IN PREVENTING HEALTH CARE FRAUD AND ABUSE AND COMPLYING WITH APPLICABLE STATE AND FEDERAL LAWS RELATED TO HEALTH CARE FRAUD AND ABUSE. THE CIVIL FALSE CLAIMS ACT PROVIDES FOR PROTECTION FOR EMPLOYEES FROM RETALIATION. ANY EMPLOYEE WHO IS DISCHARGED, DEMOTED, SUSPENDED, THREATENED, HARASSED, OR DISCRIMINATED AGAINST IN TERMS AND CONDITIONS OF EMPLOYMENT BECAUSE OF LAWFUL ACTS CONDUCTED IN FURTHERANCE OF AN ACTION UNDER THE FCA MAY BRING AN ACTION IN FEDERAL DISTRICT COURT SEEKING REINSTATEMENT, TWO TIMES THE AMOUNT OF BACK PAY PLUS INTEREST, AND OTHER ENUMERATED COSTS, DAMAGES, AND FEES. DOCUMENTATION RETENTION AND DESTRUCTION POLICY EACH ENTITY WITHIN THE LUTHERAN SERVICES FOR THE AGING, INC & AFFILIATES GROUP WILL ENSURE THAT RECORDS ARE RETAINED FOR THE REQUIRED TIME PERIODS ESTABLISHED BY STATE LAWS, FEDERAL REGULATIONS, AND PAYOR REQUIREMENTS TO MEET THE NEEDS OF LEGITIMATE USERS. AT THE END OF THE RETENTION PERIOD, EACH ENTITY WILL ENSURE THAT DESTRUCTION OF RECORDS IS PERFORMED ACCORDING TO SPECIFIC PROCEDURE AND AUTHORIZATION WITH APPROPRIATE SUPERVISION OF DESTRUCTION. THE PROPER METHOD OF DESTRUCTION FOR ANY PAPER RECORD IS BY SHREDDING OR INCINERATION ONLY. PRIOR TO THE DESTRUCTION OF ANY FACILITY RECORDS, WHETHER ORIGINAL OR COMPUTER MEDIA, A CHECK WILL BE MADE TO ENSURE THE RETENTION PERIOD HAS EXPIRED AS DEFINED BY STATE LAWS AND FACILITY POLICIES. ANY RECORDS IN OPEN INVESTIGATION, AUDIT, OR LITIGATION WILL NOT BE DESTROYED. FOR FACILITIES USING ELECTRONIC MEDICAL RECORDS, RECORDS WILL BE STORED IN THE SYSTEM INDEFINITELY AND THE DESTRUCTION PROCESS WILL NOT APPLY.

Identifier	Return Reference	Explanation
MANAGEMENT DELEGATED	FORM 990, PAGE 6, PART VI, LINE 3	LSA MANAGEMENT, INC PROVIDES MANAGEMENT SERVICES TO ALL LSA AFFILIATES, INCLUDING THIS ORGANIZATION

Identifier	Return Reference	Explanation
ORGANIZATION'S PROCESS USED TO REVIEW FORM 990	FORM 990, PAGE 6, PART VI, LINE 11B	THE FORM 990 IS REVIEWED BY THE CHIEF FINANCE OFFICER AND MADE AVAILABLE TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT ANY MATTERS ARE RAISED TO THE OUTSIDE ACCOUNTANTS FOR COLLABORATION AND ULTIMATE RESOLUTION

Identifier	Return Reference	Explanation
ENFORCEMENT OF CONFLICTS POLICY	FORM 990, PAGE 6, PART VI, LINE 12C	ON AN ANNUAL BASIS, THE BOARD OF DIRECTORS RECEIVE A COPY OF THE CONFLICT OF INTEREST POLICY AND THE POLICY IS REVIEWED AT A REGULARLY SCHEDULED BOARD MEETING EACH MEMBER SIGNS A STATEMENT INDICATING THIS COMPLIANCE WITH THE POLICY WHEN NEW MEMBERS JOIN THE BOARD MID-TERM, THEY ALSO RECEIVE THIS INFORMATION AND COMPLETE THE SAME STATEMENT INDICATING THEIR COMPLIANCE WITH THE POLICY

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR TOP OFFICIAL	FORM 990, PAGE 6, PART VI, LINE 15A	ALL COMPENSATION LIMITS ARE COMPARED TO STATE AND NATIONAL RANGES BASED ON FACILITY SIZE AND EXPERIENCE OF STAFF THE BOARD OF DIRECTORS APPROVE THE COMPENSATION OF THE PRESIDENT WHICH IS PAID BY THE MANAGING ORGANIZATION OF THE CONTROL GROUP

Identifier	Return Reference	Explanation
COMPENSATION PROCESS FOR OFFICERS	FORM 990, PAGE 6, PART VI, LINE 15B	ALL COMPENSATION LIMITS ARE COMPARED TO STATE AND NATIONAL RANGES BASED ON FACILITY SIZE AND EXPERIENCE OF STAFF THE PRESIDENT APPROVES THE COMPENSATION OF OFFICERS AND KEY EMPLOYEES OFFICERS OF THE CONTROLLED GROUP ARE PAID BY THE MANAGING ORGANIZATION AND CERTAIN ORGANIZATIONS WITHIN THE CONTROL GROUP ALSO COMPENSATE KEY EMPLOYEES DIRECTLY

Identifier	Return Reference	Explanation
GOVERNING DOCUMENTS DISCLOSURE EXPLANATION	FORM 990, PAGE 6, PART VI, LINE 19	FORMS 990 ARE POSTED ON GUIDESTAR AND AVAILABLE UPON REQUEST AT THE LSA OFFICE LOCATED IN SALISBURY, NC

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	FORM 990, PART VII	FORMER OFFICERS KIRBY NICKERSON TOOK THE POSITION OF TREASURER/CFO IN JUNE OF 2012 AND THEREFORE DID NOT RECEIVE COMPENSATION IN CALENDAR YEAR 2011 OR A CORRESPONDING 2011 FORM W-2 ANNETTE CONRAD SERVED AS TREASURER FROM 10/1/11 TO 2/10/12 DEBORAH MATHIS SERVED AS CHIEF OPERATING OFFICER UNTIL 6/4/11 SHE DID NOT RECEIVE ANY FISCAL YEAR COMPENSATION BUT HER 2011 W-2 INCOME IS PROPERLY REPORTED ON PART VII PATRICK FOLEY SERVED AS CHIEF OPERATING OFFICER FROM 9/26/11 TO 10/12/12 AND HIS 2011 W-2 INCOME IS PROPERLY REPORTED ON PART VII

Identifier	Return Reference	Explanation
OTHER CHANGES IN NET ASSETS EXPLANATION	FORM 990, PART XI, LINE 5	OTHER CHANGES IN NET ASSETS RELATE TO AMOUNTS REPORTED ON SCHEDULE D, PART XII

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
LSA MANAGEMENT INC

Employer identification number
20-1457236

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

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

Part II

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
See Additional Data Table							

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?		(k) Percentage ownership
							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

Part V

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

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

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

b

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

c

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

d

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

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

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

j

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

k

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

l

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

m

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

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

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

r

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

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

Yes

Yes

Yes

Yes

No

No

No

No

No

No

No

No

No

No

No

No

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	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2011

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

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
ADDITIONAL INFORMATION	SCHEDULE R	CONTROL GROUP INTERCOMPANY RECPAY CONSISTS OF SHORTTERM INTERCOMPANY ALLOCATIONS BETWEEN THE ENTITIES WITHIN THE CONTROLLED GROUP

Software ID:

Software Version:

EIN: 20-1457236

Name: LSA MANAGEMENT INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Exempt Code section	(e) Public charity status (if 501(c)(3))	(f) Direct Controlling Entity	g Section 512 (b)(13) controlled organization	
ABUNDANT LIVING ADULT DAY SERVICES INC PO BOX 947 SALISBURY, NC 28145 56-1884652	ADULT DAY	NC	501C3	9	LSA INC	Yes	
LFS REAL PROPERTIES INC PO BOX 2369 SALISBURY, NC 28145 58-1820383	REAL ESTAT	NC	501C2		LFS	Yes	
LSA ELMS AT TANGLEWOOD INC PO BOX 947 SALISBURY, NC 28145 26-3735637	ASSIST LVG	NC	501C3	9	LSA INC	Yes	
LSA ELMS PROPERTY INC PO BOX 947 SALISBURY, NC 28145 26-3739962	LEASING	NC	501C3	9	LSA INC	Yes	
LSA PHARMACY INC PO BOX 947 SALISBURY, NC 28145 20-1457251	PHARMACY	NC	501C3	9	LSA INC	Yes	
LUTHERAN FAMILY SERVICES IN THE CAROLINAS PO BOX 2369 SALISBURY, NC 28145 56-1286323	COMM SVC	NC	501C3	11B	LSA INC	Yes	
LUTHERAN HOME - ALBEMARLE INC PO BOX 947 SALISBURY, NC 28145 20-1457298	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME - FORSYTH COUNTY INC PO BOX 947 SALISBURY, NC 28145 26-3328029	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME - HICKORY WEST INC PO BOX 947 SALISBURY, NC 28145 20-1457410	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME - HICKORY INC PO BOX 947 SALISBURY, NC 28145 20-1457341	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME - WILMINGTON INC PO BOX 947 SALISBURY, NC 28145 26-0158686	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME - WINSTON-SALEM INC PO BOX 947 SALISBURY, NC 28145 56-1500212	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME ALBEMARLE PROPERTY INC PO BOX 947 SALISBURY, NC 28145 20-1457273	LEASING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME AT TRINITY OAKS PROPERTY INC PO BOX 947 SALISBURY, NC 28145 20-1457796	LEASING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME AT TRINITY OAKS INC PO BOX 947 SALISBURY, NC 28145 20-1457824	NURSING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME FORSYTH COUNTY PROPERTY INC PO BOX 947 SALISBURY, NC 28145 46-1188488	LEASING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME HICKORY PROPERTY INC PO BOX 947 SALISBURY, NC 28145 20-1457319	LEASING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME HICKORY WEST PROPERTY INC PO BOX 947 SALISBURY, NC 28145 20-5304712	LEASING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME WILMINGTON PROPERTY INC PO BOX 947 SALISBURY, NC 28145 26-0158745	LEASING	NC	501C3	9	LSA INC	Yes	
LUTHERAN HOME WINSTON-SALEM PROPERTY INC PO BOX 947 SALISBURY, NC 28145 20-5304794	LEASING	NC	501C3	9	LSA INC	Yes	

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Exempt Code section	(e) Public charity status (if 501(c) (3))	(f) Direct Controlling Entity	g Section 512 (b)(13) controlled organization	
LUTHERAN RETIREMENT CENTER - SALISBURY INC PO BOX 947 SALISBURY, NC 28145 56-1540214	ASSIST LVG	NC	501C3	9	LSA INC	Yes	
LUTHERAN RETIREMENT CENTER - WILMINGTON INC PO BOX 947 SALISBURY, NC 28145 56-1500308	INDEP LVG	NC	501C3	9	LSA INC	Yes	
LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC PO BOX 947 SALISBURY, NC 28145 58-1823983	ASSIST LVG	NC	501C3	9	LSA INC	Yes	
LUTHERAN SERVICES FOR THE AGING FOUNDATION INC PO BOX 947 SALISBURY, NC 28145 56-1681723	FOUNDATION	NC	501C3	9	LSA INC	Yes	
LUTHERAN SERVICES FOR THE AGING INC (LSA INC) PO BOX 947 SALISBURY, NC 28145 56-0752160	PARENT ORG	NC	501C3	9	N/A		No
LUTHERAN SERVICES PROPERTY INC PO BOX 947 SALISBURY, NC 28145 20-3895886	LEASING	NC	501C3	9	LSA INC	Yes	
MOUNTAIN RIDGE GROUP HOME INC PO BOX 2369 SALISBURY, NC 28145 58-1782084	GROUP HOME	NC	501C3	7	LFS	Yes	
WHITTECAR HOME INC PO BOX 2369 SALISBURY, NC 28145 58-1940152	GROUP HOME	NC	501C3	7	LFS	Yes	
PACE AT HOME INC 1915 FAIRGROVE CHURCH ROAD NEWTON, NC 28658 27-3462373	CARE SVC	NC	501C3	3	N/A		No

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1)	LSA ELMS AT TANGLEWOOD INC	D	28,384	ACTUAL AMOUNT
(2)	LUTHERAN HOME - WILMINGTON INC	D	31,639	ACTUAL AMOUNT
(3)	LUTHERAN HOME - WINSTON-SALEM INC	D	640,272	ACTUAL AMOUNT
(4)	LUTHERAN RETIREMENT CENTER - WILMINGTON INC	D	1,004,895	ACTUAL AMOUNT
(5)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	D	550,000	ACTUAL AMOUNT
(6)	LUTHERAN HOME WINSTON-SALEM PROPERTY INC	D	347,215	ACTUAL AMOUNT
(7)	CONTROL GROUP INTERCOMPANY RECPAY	D	591,002	ACTUAL AMOUNT
(8)	LUTHERAN HOME - HICKORY INC	E	469,767	ACTUAL AMOUNT
(9)	LUTHERAN HOME - ALBEMARLE INC	E	259,045	ACTUAL AMOUNT
(10)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	E	39,196	ACTUAL AMOUNT
(11)	LUTHERAN HOME AT TRINITY OAKS INC	E	425,966	ACTUAL AMOUNT
(12)	ABUNDANT LIVING ADULT DAY SERVICES INC	E	30,132	ACTUAL AMOUNT
(13)	LUTHERAN HOME - HICKORY WEST INC	E	485,262	ACTUAL AMOUNT
(14)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	E	178,437	ACTUAL AMOUNT
(15)	LSA PHARMACY INC	E	43,967	ACTUAL AMOUNT
(16)	LUTHERAN SERVICES PROPERTY INC	J	24,000	ACTUAL AMOUNT
(17)	ABUNDANT LIVING ADULT DAY SERVICES INC	J	1,800	ACTUAL AMOUNT
(18)	LUTHERAN SERVICES FOR THE AGING INC	K	447,445	ACTUAL AMOUNT
(19)	LUTHERAN HOME - HICKORY INC	K	541,094	ACTUAL AMOUNT
(20)	LSA ELMS AT TANGLEWOOD INC	K	162,692	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(21)	LUTHERAN HOME - ALBEMARBLE INC	K	263,761	ACTUAL AMOUNT
(22)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	K	133,327	ACTUAL AMOUNT
(23)	LUTHERAN HOME AT TRINITY OAKS INC	K	450,076	ACTUAL AMOUNT
(24)	ABUNDANT LIVING ADULT DAY SERVICES INC	K	22,000	ACTUAL AMOUNT
(25)	LUTHERAN HOME - HICKORY WEST INC	K	377,351	ACTUAL AMOUNT
(26)	LUTHERAN HOME - WILMINGTON INC	K	154,844	ACTUAL AMOUNT
(27)	LUTHERAN HOME - WINSTON-SALEM INC	K	315,911	ACTUAL AMOUNT
(28)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	K	184,666	ACTUAL AMOUNT
(29)	LSA PHARMACY INC	K	225,264	ACTUAL AMOUNT
(30)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	K	84,000	ACTUAL AMOUNT
(31)	LSA ELMS AT TANGLEWOOD INC	D	28,384	ACTUAL AMOUNT
(32)	LUTHERAN HOME - WILMINGTON INC	D	31,639	ACTUAL AMOUNT
(33)	LUTHERAN HOME - WINSTON-SALEM INC	D	640,272	ACTUAL AMOUNT
(34)	LUTHERAN RETIREMENT CENTER - WILMINGTON INC	D	1,004,895	ACTUAL AMOUNT
(35)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	D	550,000	ACTUAL AMOUNT
(36)	LUTHERAN HOME WINSTON-SALEM PROPERTY INC	D	347,215	ACTUAL AMOUNT
(37)	CONTROL GROUP INTERCOMPANY RECPAY	D	591,002	ACTUAL AMOUNT
(38)	LUTHERAN HOME - HICKORY INC	E	469,767	ACTUAL AMOUNT
(39)	LUTHERAN HOME - ALBEMARBLE INC	E	259,045	ACTUAL AMOUNT
(40)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	E	39,196	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(41)	LUTHERAN HOME AT TRINITY OAKS INC	E	425,966	ACTUAL AMOUNT
(42)	ABUNDANT LIVING ADULT DAY SERVICES INC	E	30,132	ACTUAL AMOUNT
(43)	LUTHERAN HOME - HICKORY WEST INC	E	485,262	ACTUAL AMOUNT
(44)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	E	178,437	ACTUAL AMOUNT
(45)	LSA PHARMACY INC	E	43,967	ACTUAL AMOUNT
(46)	LUTHERAN SERVICES PROPERTY INC	J	24,000	ACTUAL AMOUNT
(47)	ABUNDANT LIVING ADULT DAY SERVICES INC	J	1,800	ACTUAL AMOUNT
(48)	LUTHERAN SERVICES FOR THE AGING INC	K	447,445	ACTUAL AMOUNT
(49)	LUTHERAN HOME - HICKORY INC	K	541,094	ACTUAL AMOUNT
(50)	LSA ELMS AT TANGLEWOOD INC	K	162,692	ACTUAL AMOUNT
(51)	LUTHERAN HOME - ALBEMARBLE INC	K	263,761	ACTUAL AMOUNT
(52)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	K	133,327	ACTUAL AMOUNT
(53)	LUTHERAN HOME AT TRINITY OAKS INC	K	450,076	ACTUAL AMOUNT
(54)	ABUNDANT LIVING ADULT DAY SERVICES INC	K	22,000	ACTUAL AMOUNT
(55)	LUTHERAN HOME - HICKORY WEST INC	K	377,351	ACTUAL AMOUNT
(56)	LUTHERAN HOME - WILMINGTON INC	K	154,844	ACTUAL AMOUNT
(57)	LUTHERAN HOME - WINSTON-SALEM INC	K	315,911	ACTUAL AMOUNT
(58)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	K	184,666	ACTUAL AMOUNT
(59)	LSA PHARMACY INC	K	225,264	ACTUAL AMOUNT
(60)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	K	84,000	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(61)	LSA ELMS AT TANGLEWOOD INC	D	28,384	ACTUAL AMOUNT
(62)	LUTHERAN HOME - WILMINGTON INC	D	31,639	ACTUAL AMOUNT
(63)	LUTHERAN HOME - WINSTON-SALEM INC	D	640,272	ACTUAL AMOUNT
(64)	LUTHERAN RETIREMENT CENTER - WILMINGTON INC	D	1,004,895	ACTUAL AMOUNT
(65)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	D	550,000	ACTUAL AMOUNT
(66)	LUTHERAN HOME WINSTON-SALEM PROPERTY INC	D	347,215	ACTUAL AMOUNT
(67)	CONTROL GROUP INTERCOMPANY RECPAY	D	591,002	ACTUAL AMOUNT
(68)	LUTHERAN HOME - HICKORY INC	E	469,767	ACTUAL AMOUNT
(69)	LUTHERAN HOME - ALBEMARBLE INC	E	259,045	ACTUAL AMOUNT
(70)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	E	39,196	ACTUAL AMOUNT
(71)	LUTHERAN HOME AT TRINITY OAKS INC	E	425,966	ACTUAL AMOUNT
(72)	ABUNDANT LIVING ADULT DAY SERVICES INC	E	30,132	ACTUAL AMOUNT
(73)	LUTHERAN HOME - HICKORY WEST INC	E	485,262	ACTUAL AMOUNT
(74)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	E	178,437	ACTUAL AMOUNT
(75)	LSA PHARMACY INC	E	43,967	ACTUAL AMOUNT
(76)	LUTHERAN SERVICES PROPERTY INC	J	24,000	ACTUAL AMOUNT
(77)	ABUNDANT LIVING ADULT DAY SERVICES INC	J	1,800	ACTUAL AMOUNT
(78)	LUTHERAN SERVICES FOR THE AGING INC	K	447,445	ACTUAL AMOUNT
(79)	LUTHERAN HOME - HICKORY INC	K	541,094	ACTUAL AMOUNT
(80)	LSA ELMS AT TANGLEWOOD INC	K	162,692	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(81)	LUTHERAN HOME - ALBEMARBLE INC	K	263,761	ACTUAL AMOUNT
(82)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	K	133,327	ACTUAL AMOUNT
(83)	LUTHERAN HOME AT TRINITY OAKS INC	K	450,076	ACTUAL AMOUNT
(84)	ABUNDANT LIVING ADULT DAY SERVICES INC	K	22,000	ACTUAL AMOUNT
(85)	LUTHERAN HOME - HICKORY WEST INC	K	377,351	ACTUAL AMOUNT
(86)	LUTHERAN HOME - WILMINGTON INC	K	154,844	ACTUAL AMOUNT
(87)	LUTHERAN HOME - WINSTON-SALEM INC	K	315,911	ACTUAL AMOUNT
(88)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	K	184,666	ACTUAL AMOUNT
(89)	LSA PHARMACY INC	K	225,264	ACTUAL AMOUNT
(90)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	K	84,000	ACTUAL AMOUNT
(91)	LSA ELMS AT TANGLEWOOD INC	D	28,384	ACTUAL AMOUNT
(92)	LUTHERAN HOME - WILMINGTON INC	D	31,639	ACTUAL AMOUNT
(93)	LUTHERAN HOME - WINSTON-SALEM INC	D	640,272	ACTUAL AMOUNT
(94)	LUTHERAN RETIREMENT CENTER - WILMINGTON INC	D	1,004,895	ACTUAL AMOUNT
(95)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	D	550,000	ACTUAL AMOUNT
(96)	LUTHERAN HOME WINSTON-SALEM PROPERTY INC	D	347,215	ACTUAL AMOUNT
(97)	CONTROL GROUP INTERCOMPANY RECPAY	D	591,002	ACTUAL AMOUNT
(98)	LUTHERAN HOME - HICKORY INC	E	469,767	ACTUAL AMOUNT
(99)	LUTHERAN HOME - ALBEMARBLE INC	E	259,045	ACTUAL AMOUNT
(100)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	E	39,196	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(101)	LUTHERAN HOME AT TRINITY OAKS INC	E	425,966	ACTUAL AMOUNT
(102)	ABUNDANT LIVING ADULT DAY SERVICES INC	E	30,132	ACTUAL AMOUNT
(103)	LUTHERAN HOME - HICKORY WEST INC	E	485,262	ACTUAL AMOUNT
(104)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	E	178,437	ACTUAL AMOUNT
(105)	LSA PHARMACY INC	E	43,967	ACTUAL AMOUNT
(106)	LUTHERAN SERVICES PROPERTY INC	J	24,000	ACTUAL AMOUNT
(107)	ABUNDANT LIVING ADULT DAY SERVICES INC	J	1,800	ACTUAL AMOUNT
(108)	LUTHERAN SERVICES FOR THE AGING INC	K	447,445	ACTUAL AMOUNT
(109)	LUTHERAN HOME - HICKORY INC	K	541,094	ACTUAL AMOUNT
(110)	LSA ELMS AT TANGLEWOOD INC	K	162,692	ACTUAL AMOUNT
(111)	LUTHERAN HOME - ALBEMARLE INC	K	263,761	ACTUAL AMOUNT
(112)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	K	133,327	ACTUAL AMOUNT
(113)	LUTHERAN HOME AT TRINITY OAKS INC	K	450,076	ACTUAL AMOUNT
(114)	ABUNDANT LIVING ADULT DAY SERVICES INC	K	22,000	ACTUAL AMOUNT
(115)	LUTHERAN HOME - HICKORY WEST INC	K	377,351	ACTUAL AMOUNT
(116)	LUTHERAN HOME - WILMINGTON INC	K	154,844	ACTUAL AMOUNT
(117)	LUTHERAN HOME - WINSTON-SALEM INC	K	315,911	ACTUAL AMOUNT
(118)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	K	184,666	ACTUAL AMOUNT
(119)	LSA PHARMACY INC	K	225,264	ACTUAL AMOUNT
(120)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	K	84,000	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization		(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(121)	LSA ELMS AT TANGLEWOOD INC	D	28,384	ACTUAL AMOUNT
(122)	LUTHERAN HOME - WILMINGTON INC	D	31,639	ACTUAL AMOUNT
(123)	LUTHERAN HOME - WINSTON-SALEM INC	D	640,272	ACTUAL AMOUNT
(124)	LUTHERAN RETIREMENT CENTER - WILMINGTON INC	D	1,004,895	ACTUAL AMOUNT
(125)	LUTHERAN FAMILY SERVICES IN THE CAROLINA	D	550,000	ACTUAL AMOUNT
(126)	LUTHERAN HOME WINSTON-SALEM PROPERTY INC	D	347,215	ACTUAL AMOUNT
(127)	CONTROL GROUP INTERCOMPANY RECPAY	D	591,002	ACTUAL AMOUNT
(128)	LUTHERAN HOME - HICKORY INC	E	469,767	ACTUAL AMOUNT
(129)	LUTHERAN HOME - ALBEMARLE INC	E	259,045	ACTUAL AMOUNT
(130)	LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	E	39,196	ACTUAL AMOUNT
(131)	LUTHERAN HOME AT TRINITY OAKS INC	E	425,966	ACTUAL AMOUNT
(132)	ABUNDANT LIVING ADULT DAY SERVICES INC	E	30,132	ACTUAL AMOUNT
(133)	LUTHERAN HOME - HICKORY WEST INC	E	485,262	ACTUAL AMOUNT
(134)	LUTHERAN RETIREMENT CENTER - SALISBURY INC	E	178,437	ACTUAL AMOUNT
(135)	LSA PHARMACY INC	E	43,967	ACTUAL AMOUNT
(136)	LUTHERAN SERVICES PROPERTY INC	J	24,000	ACTUAL AMOUNT
(137)	ABUNDANT LIVING ADULT DAY SERVICES INC	J	1,800	ACTUAL AMOUNT
(138)	LUTHERAN SERVICES FOR THE AGING INC	K	447,445	ACTUAL AMOUNT
(139)	LUTHERAN HOME - HICKORY INC	K	541,094	ACTUAL AMOUNT
(140)	LSA ELMS AT TANGLEWOOD INC	K	162,692	ACTUAL AMOUNT

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(141) LUTHERAN HOME - ALBEMARBLE INC	K	263,761	ACTUAL AMOUNT
(142) LUTHERAN RETIREMENT CENTER AT LUTHERIDGE INC	K	133,327	ACTUAL AMOUNT
(143) LUTHERAN HOME AT TRINITY OAKS INC	K	450,076	ACTUAL AMOUNT
(144) ABUNDANT LIVING ADULT DAY SERVICES INC	K	22,000	ACTUAL AMOUNT
(145) LUTHERAN HOME - HICKORY WEST INC	K	377,351	ACTUAL AMOUNT
(146) LUTHERAN HOME - WILMINGTON INC	K	154,844	ACTUAL AMOUNT
(147) LUTHERAN HOME - WINSTON-SALEM INC	K	315,911	ACTUAL AMOUNT
(148) LUTHERAN RETIREMENT CENTER - SALISBURY INC	K	184,666	ACTUAL AMOUNT
(149) LSA PHARMACY INC	K	225,264	ACTUAL AMOUNT
(150) LUTHERAN FAMILY SERVICES IN THE CAROLINA	K	84,000	ACTUAL AMOUNT

Additional Data

Software ID:
Software Version:
EIN: 20-1457236
Name: LSA MANAGEMENT INC

Form 990, Special Condition Description:

Special Condition Description
