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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013 , 2013, and ending 12-31-2013

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

C Name of organization
ST JOHN'S LUTHERAN MINISTRIES INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 3940 RIMROCK ROAD | Room/suite

City or town, state or province, country, and ZIP or foreign postal code
BILLINGS, MT 59102

D Employer identification number
81-0288768

E Telephone number
(406) 655-5600

G Gross receipts $ 26,670,944

F Name and address of principal officer
KENT BURGESS
3940 RIMROCK ROAD
BILLINGS, MT 59102

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

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

H(c) Group exemption number ▶ 9386

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

J Website: ▶ WWW SJLM ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1960

M State of legal domicile MT

Part I Summary

1 Briefly describe the organization's mission or most significant activities
OUR MISSION IS TO PROVIDE LIVING OPPORTUNITIES WITHIN NURTURING ENVIRONMENTS OF HOPE, DIGNITY & LOVE

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**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	15
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	924
6	Total number of volunteers (estimate if necessary)	**6**	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	83,244	72,513
9	Program service revenue (Part VIII, line 2g)	24,915,887	26,070,863
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	322,577	476,601
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,321,708	26,619,977
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	37,713	48,672
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	15,486,221	16,049,858
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	11,383,146	11,049,653
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	26,907,080	27,148,183
19	Revenue less expenses Subtract line 18 from line 12	-1,585,372	-528,206

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	48,754,640	45,784,392
21	Total liabilities (Part X, line 26)	36,992,068	34,504,900
22	Net assets or fund balances Subtract line 21 from line 20	11,762,572	11,279,492

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

****** | 2014-11-11
Signature of officer | Date

JERRY PEARSALL VICE PRESIDENT OF FINANCE
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KIM HUNWARDSEN CPA		2014-11-11		P00484560

Firm's name ▶ EIDE BAILLY LLP | Firm's EIN ▶ 45-0250958

Firm's address ▶ 800 NICOLLET MALL STE 1300
MINNEAPOLIS, MN 554027033 | Phone no (612) 253-6500

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

ST JOHN'S LUTHERAN MINISTRIES IS A COMMUNITY OF DIVERSE PEOPLE SHARING GOD'S HEALING PRESENCE OUR MISSION IS TO PROVIDE LIVING OPPORTUNITIES WITHIN NURTURING ENVIRONMENTS OF HOPE, DIGNITY & LOVE

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 24,580,773 including grants of $ 48,672) (Revenue $ 26,070,863)

OPERATIONS - ST JOHN'S IS A MINISTRY TO THE WORLD GIVEN BY 23 LOCAL LUTHERAN (ELCA) OWNERSHIP CONGREGATIONS WHO ARE COMMITTED TO CARING FOR PEOPLE REGARDLESS OF RELIGIOUS PREFERENCE, RACE/NATIONAL ORIGIN, GENDER/AGE/MARITAL STATUS, DIAGNOSIS/DISABILITY, OR FINANCIAL STATUS OPENED IN 1963, ST JOHN'S STARTED AS A 115 BED HUD FACILITY AND HAS GROWN INTO ONE OF THE LARGEST PROVIDERS OF SENIOR HOUSING AND LONG-TERM CARE SERVICES IN THE STATE OF MONTANA WE OFFER A FULL CONTINUUM OF CARE PROVIDING LOW INCOME HOUSING, ASSISTED LIVING, SKILLED NURSING, INDEPENDENT LIVING, AND ADULT DAYCARE SERVICES, AS WELL AS CHILDCARE, REHABILITATION/HOME HEALTH, CHILD ADOPTION SERVICES AND MANY OTHER SUPPORT SERVICES TO ENHANCE THE LIVES OF THOSE WE SERVE PROGRAM SERVICE ACCOMPLISHMENTS SKILLED NURSING SERVICES - WE OPERATE A 76 BED SKILLED NURSING FACILITY, A 32 BED SECURE DEMENTIA CARE UNIT, 30 BEDS LOCATED IN TRANSITIONAL CARE UNITS, AS WELL AS 48 SKILLED NURSING BEDS LOCATED IN FOUR INDIVIDUAL COTTAGES DURING 2013, ST JOHN'S NURSING DIVISION CARED FOR 602 RESIDENTS PROVIDING 63,000 PATIENT DAYS OF CARE ST JOHN'S HAS PROVEN TO BE AN INNOVATIVE LEADER IN NURSING HOME CARE THROUGH THE IMPLEMENTATION OF PROGRAMS SUCH AS THE EDEN ALTERNATIVE, COMFORT CARE VIGIL MINISTRY, AND THE GREEN HOUSE COTTAGE MODEL THE SUCCESS OF THIS NEW COTTAGE MODEL OF CARE IS BASED ON TWO PRINCIPLES, 1) THE CREATION OF A HOME ENVIRONMENT SERVING A SMALL GROUP OF ELDERS AND, 2) THE ROLE OF THE ELDER SHARATH ("SERVANT" IN HEBREW) IN THE COTTAGE AND THE EXTENSIVE TRAINING/EDUCATION GIVEN THEM TO PREPARE THEM FOR THIS NEW ROLE THE ORGANIZATION, OPERATIONS AND DELIVERY OF CARE WITHIN THIS NEW PARADIGM ARE RADICALLY DIFFERENT FROM THOSE OF THE TRADITIONAL NURSING HOME DEMENTIA CARE COTTAGES - LOCATED NEXT TO THE NURSING FACILITY ARE THREE INDIVIDUAL COTTAGES (A TOTAL OF 36 BEDS) WHICH SPECIALIZE IN ASSISTED LIVING DEMENTIA CARE IN 2013 THE THREE DEMENTIA CARE COTTAGES PROVIDED 11,475 DAYS OF CARE TO 48 INDIVIDUALS RETIREMENT SERVICES - OUR RETIREMENT FACILITY REQUIRES HUD APPROVAL OF AN ANNUAL OPERATING BUDGET AND RENTAL RATE INCREASES ST JOHN'S SERVED 134 PEOPLE IN ITS RETIREMENT FACILITY IN 2013 PROVIDING 36,761 DAYS OF HOUSING AND ASSISTANCE OUR ACTIVITIES PROGRAM, ESTABLISHED TO KEEP OUR RESIDENTS ACTIVE, HEALTHY AND ENGAGED, AND OUR PASTORAL CARE PROGRAM, DESIGNED TO SERVE THE WHOLE PERSON, ARE EXPENSES THAT CANNOT BE INCLUDED IN RESIDENT RENTS (PER HUD REGULATIONS) SUBSIDIES OF $72,513 WERE PROVIDED BY DONATIONS RECEIVED FROM ST JOHN'S FOUNDATION ADDITIONALLY, LOW-INCOME RESIDENTS ON MEDICAID WAIVER WERE SUBSIDIZED $33,000 IN 2013 OVERALL, $106,000 OF DIRECT FINANCIAL SUPPORT WAS PROVIDED TO OUR LOW-INCOME RETIREMENT RESIDENTS OTHER FACILITIES - THE CROSSINGS, A ST JOHN'S FACILITY LOCATED IN LAUREL, MONTANA, INCLUDES A 12 UNIT ASSISTED LIVING DEMENTIA CARE COTTAGE, 13 ASSISTED LIVING APARTMENTS AND 24 INDEPENDENT LIVING APARTMENTS THE CROSSINGS SERVED 66 INDIVIDUALS WITH 16,574 DAYS OF CARE PROVIDED IN 2013 THE WILLOWS, A ST JOHN'S FACILITY LOCATED IN RED LODGE, MT HAS TWO CONNECTED ASSISTED LIVING COTTAGES (A TOTAL OF 24 UNITS) AND SERVED 22 INDIVIDUALS WITH 3,762 DAYS OF CARE PROVIDED MEDICAID PATIENTS - ST JOHN'S PROVIDES SERVICES TO ALL OF THOSE IN NEED INCLUDING MEDICAID PATIENTS THE COST OF SUCH CARE IS GREATER THAN THE RELATED REIMBURSEMENT IN 2013 ST JOHN'S CONTINUED AS ONE OF THE LARGEST PROVIDERS OF MEDICAID LONG-TERM CARE SERVICES IN YELLOWSTONE COUNTY, MONTANA PROVIDING 26,619 DAYS OF RESIDENT CARE THE GAP BETWEEN OUR COST TO PROVIDE CARE TO MEDICAID RECIPIENTS AND THE REIMBURSEMENT WE RECEIVED IN THE NURSING FACILITY DURING 2013 IS ESTIMATED AT $1,300,000 CENTER FOR GENERATIONS -WE CONTINUE TO PROVIDE CHILD AND INFANT DAYCARE TO OUR STAFF MEMBERS AND THE COMMUNITY, MANY OF WHOM CANNOT AFFORD, NOR HAVE ACCESS TO SAFE, QUALITY CHILD CARE ST JOHN'S CENTER FOR GENERATIONS IS ACCREDITED, WHICH ASSURES HIGH QUALITY EARLY CHILDHOOD DEVELOPMENTAL PROGRAMS FOR THE CHILDREN WE SERVE IN 2013 THE CENTER FOR GENERATIONS SERVED A TOTAL OF 145 CHILDREN (91 CHILDREN FROM THE COMMUNITY, AND 54 EMPLOYEE CHILDREN) THE PROGRAM HELPS CREATE A NURTURING ENVIRONMENT THROUGH INTERGENERATIONAL ACTIVITIES FOR OUR SENIORS AS WELL IN 2013 ST JOHN'S SUBSIDIZED $75,000 OF DIRECT COSTS TO OPERATE THE CENTER FOR GENERATIONS LUTHERAN SOCIAL SERVICES OF MONTANA (LSS) - WITH 5 OFFICES IN MONTANA, LSS HAS BEEN SERVING THE PEOPLE OF NEED IN MONTANA AND NORTHERN WYOMING AS PART OF ST JOHNS FOR 5 YEARS THE WORK OF LSS IS SUMMARIZED IN ITS MOTTO, "JOINING HEARTS IN HOPE" IN 2013, LSS WAS INVOLVED IN BRINGING HOPE TO THE LIVES OF OVER 200 FAMILIES LSS ASSISTED 67 BIRTH-PARENTS AND 189 RELATED FAMILY MEMBERS AND HAD A ROLE IN THE PLACEMENT OF 21 CHILDREN IN FOREVER HOMES IN 2013 ST JOHN'S SUBSIDIZED $125,000 OF DIRECT COSTS TO OPERATE LSS OTHER SUBSIDIES - ST JOHN'S ALSO PROVIDES COLLEGE SCHOLARSHIP ASSISTANCE TO MANY OF OUR STAFF WISHING TO PURSUE THEIR EDUCATION IN THE HEALTHCARE AND SOCIAL WORK FIELDS THROUGH THE DIRECT SCHOLARSHIP PROGRAM, COLLEGE SCHOLARSHIPS OF $9,500 WERE PROVIDED TO 8 STUDENTS IN 2013 OUR PASTORAL CARE STAFF ADMINISTERS AN EMPLOYEE CRISIS FUND PROVIDING CASH TO EMPLOYEES FOR EMERGENCY NEEDS - A TOTAL OF $12,395 FOR 67 EMPLOYEES IN 2013 OTHER COMMUNITY BENEFITS - OTHER BENEFITS ST JOHN'S SUPPLIES TO THE COMMUNITY INCLUDE FREE PROGRAMS (HEALTH FAIRS AND SEMINARS ON AGING ISSUES), STAFF ASSISTANCE TO OTHER 501(C) (3) ORGANIZATIONS DURING THE EMPLOYEE'S NORMAL WORK HOURS, FREE MEETING SPACE TO OTHER ORGANIZATIONS WITHIN THE COMMUNITY, CLINICALS FOR THE TRAINING OF NURSES AND PHYSICIAN ASSISTANTS, INTERNSHIPS FOR OTHER MEDICAL DISCIPLINES, AS WELL AS PARTICIPATION IN THE FUND RAISERS OF OTHER COMMUNITY NOT-FOR-PROFITS THE ST JOHN'S 2013 SUMMER CONCERT SERIES HOSTED 5 FREE COMMUNITY CONCERTS WITH CLOSE TO 8,000 PEOPLE IN ATTENDANCE WE SERVED APPROXIMATELY 4,000 MEALS TO OUR RESIDENTS, FAMILIES, NEIGHBORS AND COMMUNITY FRIENDS THESE CONCERTS PROVIDE IMPORTANT COMMUNITY SOCIALIZATION FOR OUR RESIDENTS AS WELL AS GIVING BACK TO THE COMMUNITY ST JOHN'S LUTHERAN MINISTRIES, INC SUPPORTS AND ENCOURAGES HEALTH CARE SERVICES BY PROVIDING FINANCIAL AND MANAGERIAL CONSULTING ASSISTANCE TO AFFILIATED NOT-FOR-PROFIT ORGANIZATIONS WE PROVIDE MANAGEMENT SERVICES TO SAPPHIRE LUTHERAN HOMES (HAMILTON, MONTANA) AS WELL AS TO OUR JOINT VENTURES MISSIONS UNITED, INC AND HOME BASED SERVICES INITIATIVE, LLC SUMMARYOPERATING ST JOHN'S LUTHERAN MINISTRIES, INC CONTRIBUTES TO THE ORGANIZATION'S EXEMPT PURPOSE AS IT IS IN A MANNER DESIGNED TO SATISFY THE PRIMARY NEEDS OF AGED, HANDICAPPED, AND DISADVANTAGED PERSONS, PROVIDING SAFE HOUSING, HEALTH CARE, AND FINANCIAL SECURITY THE NEED FOR SAFE HOUSING IS SATISFIED AS ST JOHN'S PROVIDES RESIDENTIAL FACILITIES THAT ARE SPECIFICALLY DESIGNED TO MEET THE SPECIAL NEEDS OF THE ELDERLY THE NEED FOR HEALTH CARE IS SATISFIED AS ST JOHN'S PROVIDES LONG TERM HEALTH CARE, REHABILITATION, AND SENIOR DAY SERVICES IN AN ENVIRONMENT DESIGNED TO MAINTAIN THE PHYSICAL, EMOTIONAL, AND SPIRITUAL WELL BEING OF THE RESIDENTS THE NEED FOR FINANCIAL SECURITY IS MET AS ST JOHN'S (1) MAINTAINS IN THE RESIDENCE, ANY PERSON WHO BECOMES UNABLE TO PAY THE STANDARD CHARGES AND (2) PROVIDES ITS SERVICES AT THE LOWEST POSSIBLE COST TO REMAIN A VIABLE PROVIDER OF SERVICES TO THE ELDERLY IN THE COMMUNITY WHILE NOT AN ALL-INCLUSIVE DOLLAR AMOUNT OF TOTAL COMMUNITY BENEFITS PROVIDED AND WITHOUT AN ATTEMPT TO MEASURE THE HIGH QUALITY OF SERVICES WE PROVIDE, $1,625,000 OF DIRECT COMMUNITY BENEFIT (AS DETAILED IN THIS REPORT) WAS PROVIDED BY ST JOHN'S IN THE COMMUNITIES WE ARE PRIVILEGED TO SERVE

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

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

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

4e **Total program service expenses** ▶ 24,580,773

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	Yes	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	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? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b 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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	24		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	924		
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" to line 3b, provide an explanation in Schedule O* . . .	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ 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 as charitable contributions? . . .	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.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the 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 or note to any line 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**	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its 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**		Yes	
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**		Yes	
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**			No
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 this 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**		No
	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 ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

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

▶MARK BEADLE CONTROLLER 3940 RIMROCK ROAD
BILLINGS, MT 59102 (406) 655-5601

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ERIC NORD CHAIRPERSON	2 00 2 00	X		X				0	0	0
(2) JIM OCHILTREE VICE CHAIRPERSON	2 00 0 00	X		X				0	0	0
(3) JYL STORY SECRETARY	2 00 0 00	X		X				0	0	0
(4) CLAIR OPSAL TREASURER	2 00 0 00	X		X				0	0	0
(5) FREDRICKA GILJE DIRECTOR	2 00 0 00	X						0	0	0
(6) GREG POPP DIRECTOR	2 00 0 00	X						0	0	0
(7) LINDA ROSE DIRECTOR	2 00 0 00	X						0	0	0
(8) MARTY AMBUEHL DIRECTOR	2 00 0 00	X						0	0	0
(9) GARY OLSEN DIRECTOR	2 00 0 00	X						0	0	0
(10) CAROL BLACKWELL DIRECTOR (AS OF 5/1/13)	2 00 0 00	X						0	0	0
(11) KRISTY FOSS DIRECTOR (AS OF 5/1/13)	2 00 0 00	X						0	0	0
(12) AL HULTGREN DIRECTOR (AS OF 5/1/13)	2 00 0 00	X						0	0	0
(13) CRAIG MARTINSON DIRECTOR (AS OF 5/1/13)	2 00 0 00	X						0	0	0
(14) TOM OLSON DIRECTOR (AS OF 5/1/13)	2 00 0 00	X						0	0	0
(15) WILL SAPPINGTON DIRECTOR (AS OF 5/1/13)	2 00 0 00	X						0	0	0
(16) HAROLD EVERSON DIRECTOR (THRU 4/30/13)	2 00 0 00	X						0	0	0
(17) STACEY WAGNER DIRECTOR (THRU 4/30/13)	2 00 0 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KURT ALME DIRECTOR (THRU 4/30/13)	2 00 0 00	X						0	0	0
(19) LIBBY ARTLEY DIRECTOR (THRU 4/30/13)	2 00 0 00	X						0	0	0
(20) PAUL COX DIRECTOR (THRU 4/30/13)	2 00 0 00	X						0	0	0
(21) KATHY SLEHOFER DIRECTOR (THRU 4/30/13)	2 00 0 00	X						0	0	0
(22) KENT BURGESS PRESIDENT/CEO	35 00 5 00			X				182,906	0	31,794
(23) JERRY PEARSALL CFO	35 00 5 00			X				72,927	0	26,773
(24) DAVID TROST VP OUTREACH & MANAGEMENT	35 00 5 00					X		139,415	0	30,135
(25) MARLENE MORAN VP OF CULTURE DEVELOPMENT	35 00 5 00					X		108,576	0	31,393
1b Sub-Total . . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . . ▶								503,824	0	120,095

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? *If "Yes," complete Schedule J for such individual*	**3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	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? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization 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
INTERIM HEALTHCARE 3312 2ND AVENUE NORTH BILLINGS MT 59101	CONTRACTED NURSE/CNA SERVICES	393,894
YELLOWSTONE RIVER OF CARE PO BOX 50781 BILLINGS MT 59105	CONTRACTED CNA SERVICES	140,581

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

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d	72,513			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		72,513			
Program Service Revenue			Business Code				
	2a	RESIDENT REVENUE	623000	17,838,875	17,838,875		
	b	ANCILLARY REVENUES	623000	5,568,638	5,568,638		
	c	INCOME FROM JOINT VENTURE	623000	776,979	776,979		
	d	MANAGEMENT AND CONSULTING	900099	645,165	645,165		
	e	CHILD DAYCARE	624410	576,085	576,085		
	f	All other program service revenue		665,121	665,121		
	g	**Total.** Add lines 2a–2f . . . . . ▶		26,070,863			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		263,341			263,341
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . . ▶					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	264,227				
	b	Less cost or other basis and sales expenses	0	50,967			
	c	Gain or (loss)	264,227	-50,967			
	d	Net gain or (loss) . . . . . ▶			213,260		213,260
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶					
	12	**Total revenue.** See Instructions . . . . . ▶		26,619,977	26,070,863	0	476,601

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

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	3,141	3,141		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	45,531	45,531		
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	298,863	92,648	206,215	
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	13,520,093	12,379,141	1,140,952	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	111,197	100,355	10,842	
9 Other employee benefits	1,120,856	987,323	133,533	
10 Payroll taxes	998,849	901,461	97,388	
11 Fees for services (non-employees)				
a Management				
b Legal	8,005		8,005	
c Accounting	51,200		51,200	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	20,266		20,266	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	533,890	533,890		
12 Advertising and promotion	93,606		93,606	
13 Office expenses	159,399	95,639	63,760	
14 Information technology	94,926	90,180	4,746	
15 Royalties . .				
16 Occupancy	1,218,006	1,157,106	60,900	
17 Travel	101,470	50,735	50,735	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	57,091	28,545	28,546	
20 Interest	1,778,484	1,600,636	177,848	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,584,290	2,325,629	258,661	
23 Insurance	146,374	139,055	7,319	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a SUPPLIES - PHARMACY/DIE	3,150,473	3,150,473		
b STATE BED TAX	522,900	522,900		
c BAD DEBTS	187,110	187,110		
d				
e All other expenses	342,163	189,275	152,888	
25 **Total functional expenses.** Add lines 1 through 24e	27,148,183	24,580,773	2,567,410	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		1,582,742	2	2,519,628
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,252,573	4	1,457,443
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		317,823	8	345,997
	9	Prepaid expenses and deferred charges		717,857	9	643,497
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 56,105,914			
	b	Less accumulated depreciation	10b 27,234,102	31,627,764	10c	28,871,812
	11	Investments—publicly traded securities		10,374,757	11	9,082,331
	12	Investments—other securities See Part IV, line 11		2,385,679	12	2,378,685
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		495,445	15	484,999
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		48,754,640	16	45,784,392
Liabilities	17	Accounts payable and accrued expenses		2,340,059	17	2,481,117
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		30,298,742	20	27,689,753
	21	Escrow or custodial account liability Complete Part IV of Schedule D		209,300	21	190,600
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		4,068,967	23	4,068,430
	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		75,000	25	75,000
	26	**Total liabilities.** Add lines 17 through 25		36,992,068	26	34,504,900
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		11,762,572	27	11,279,492
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), 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		11,762,572	33	11,279,492
	34	Total liabilities and net assets/fund balances		48,754,640	34	45,784,392

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	26,619,977
2	Total expenses (must equal Part IX, column (A), line 25)	2	27,148,183
3	Revenue less expenses Subtract line 2 from line 1	3	-528,206
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,762,572
5	Net unrealized gains (losses) on investments	5	-19,102
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	64,228
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	11,279,492

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? 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	3b		

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

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

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

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

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

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

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

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

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

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

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2012 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	77,735	76,451	73,971	83,244	72,513	383,914
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	23,487,865	24,573,028	24,217,952	24,915,887	26,070,863	123,265,595
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	23,565,600	24,649,479	24,291,923	24,999,131	26,143,376	123,649,509
7a Amounts included on lines 1, 2, and 3 received from disqualified persons		35,108				35,108
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						0
c Add lines 7a and 7b		35,108				35,108
8 **Public support** (Subtract line 7c from line 6)						123,614,401

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	23,565,600	24,649,479	24,291,923	24,999,131	26,143,376	123,649,509
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	305,235	330,937	283,016	322,577	263,341	1,505,106
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	305,235	330,937	283,016	322,577	263,341	1,505,106
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)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)	23,870,835	24,980,416	24,574,939	25,321,708	26,406,717	125,154,615

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 2013 (line 8, column (f) divided by line 13, column (f))	15	98 770 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	98 540 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	1 200 %
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	1 430 %

19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

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

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

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

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

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

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) relating to these items

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

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☑

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

		(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance	4,017,623	3,329,633	3,148,918	2,903,792	1,714,696
b	Contributions	374,539	407,448	286,957	90,990	638,869
c	Net investment earnings, gains, and losses	453,382	344,587	23,401	287,585	579,621
d	Grants or scholarships					
e	Other expenditures for facilities and programs	281,251	64,045	129,643	133,449	29,394
f	Administrative expenses					
g	End of year balance	4,564,293	4,017,623	3,329,633	3,148,918	2,903,792

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 73 000 %
- b Permanent endowment ▶ 27 000 %
- c Temporarily restricted endowment ▶

The percentages in lines 2a, 2b, and 2c should equal 100%

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

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,797,115		1,797,115
b Buildings		43,528,168	24,330,128	19,198,040
c Leasehold improvements				
d Equipment		10,680,786	2,903,974	7,776,812
e Other		99,845		99,845
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				28,871,812

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) INVESTMENT IN JOINT VENTURE	2,378,685	C
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	2,378,685	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

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

1 (a) Description of liability	(b) Book value
Federal income taxes	
ESTIMATED LIABILITY TO INSURANCE TRUST	75,000
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	75,000

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	26,963,453
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	343,476		
e	Add lines **2a** through **2d**			2e	343,476
3	Subtract line **2e** from line **1**			3	26,619,977
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 XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	26,619,977

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	27,463,406
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 XIII)	2d	315,223		
e	Add lines **2a** through **2d**			2e	315,223
3	Subtract line **2e** from line **1**			3	27,148,183
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 XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	27,148,183

Part XIII Supplemental Information

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

Return Reference	Explanation
PART IV, LINE 2B	ST JOHN'S LUTHERAN MINISTRIES, INC ACTS AS CUSTODIAN OF FUNDS FOR SOME RESIDENTS ST JOHN'S LUTHERAN MINISTRIES, INC ALSO HOLDS SECURITY DEPOSITS FOR ASSISTED LIVING APARTMENTS WHICH ARE REFUNDED WHEN THE UNIT IS VACATED LESS ANY AMOUNTS FOR NECESSARY CLEANING AND DAMAGE INDEPENDENT LIVING RESIDENTS ALSO PAY AN ENTRANCE FEE THAT MAY BE FULLY OR PARTIALLY REFUNDED DEPENDING ON THE RESIDENT AGREEMENT
PART V, LINE 4	ST JOHN'S FOUNDATION HAS ESTABLISHED SEVERAL BOARD MANAGED FUNDS WHOSE EARNINGS WILL PROVIDE AN INCOME STREAM TO SUPPORT THE MISSION OF ST JOHN'S FOR YEARS TO COME THE BOARD OF DIRECTORS OF ST JOHN'S FOUNDATION IS RESPONSIBLE FOR APPROVING EXPENDITURES FROM THESE FUNDS THE BOARD MANAGED FUNDS ARE AS FOLLOWS THE NELLES STAFF DEVELOPMENT FUND - ESTABLISHED IN 2008 WITH A MAJOR GIFT FROM RALPH NELLES EARNINGS FROM THIS ENDOWMENT ASSIST WITH STAFF EDUCATION AND DEVELOPMENT THE MCCANN NURSE SCHOLARSHIP FUND - ESTABLISHED IN 2010 WITH A GIFT FROM PAUL MCCANN IT IS TO BE USED FOR THE CONTINUING EDUCATION OF OUR CAMPUS NURSES THE DITEMAN HOUSE MAINTENANCE FUND - ESTABLISHED IN 2009 WITH A LARGE GIFT FROM THE ESTATE OF HALL DITEMAN EARNINGS FROM THIS ENDOWMENT WILL BE USED FOR MAINTENANCE OF THE HOUSE GIVEN TO THE FOUNDATION BY MR DITEMAN LILLIS CHAPEL MAINTENANCE FUND - ESTABLISHED WITH A GIFT FROM BERT LILLIS, THIS FUND IS RESTRICTED TO MAINTAIN THE KATHY LILLIS CHAPEL INGA RYGG SPECIAL NEEDS FUND - ESTABLISHED TO COVER SPECIAL NEEDS FOR THE CHILDREN/BIRTH MOTHERS OF LUTHERAN SOCIAL SERVICES OF MONTANA (LSS) ST JOHN'S FOUNDATION SOLICITS GIFTS TO OUR ENDOWMENTS, BOTH AS CASH GIFTS AND PLANNED GIFTS PLANNED GIFTS HAVE BEEN PRIMARILY IN THE FORM OF CURRENT AND DEFERRED GIFT ANNUITIES, MANY OF THESE PLANNED GIFTS TO ST JOHN'S FOUNDATION ENDOWMENTS ARE ELIGIBLE FOR THE MONTANA QUALIFIED ENDOWMENT TAX CREDIT THE FOUNDATION HAS ESTABLISHED ENDOWMENT FUNDS WHOSE EARNINGS WILL PROVIDE AN INCOME STREAM TO SUPPORT THE MISSION OF ST JOHN'S FOR YEARS TO COME THE BOARD OF DIRECTORS OF ST JOHN'S FOUNDATION IS RESPONSIBLE FOR APPROVING EXPENDITURES FROM THESE ENDOWMENT FUNDS THE FOUNDATION'S ENDOWMENTS ARE AS FOLLOWS NORMAN L & MARY LOU SULENES ALZHEIMER'S ENDOWMENT - ESTABLISHED IN 2005, THE ALZHEIMER'S ENDOWMENT WILL SUPPORT THOSE AFFECTED BY ALZHEIMER'S OR DEMENTIA AND THE STAFF WHO CARE FOR THEM MISSION ENDOWMENT - PROCEEDS FROM THIS ENDOWMENT FUND ARE TO BE USED TO SUPPORT NEEDS IDENTIFIED WITHIN THE COMMUNITY CURRENTLY, INVESTMENT EARNINGS ARE USED TO SUPPORT RESIDENTS LIVING AT ST JOHN'S WHO CAN NO LONGER AFFORD TO LIVE HERE SPIRITUAL ENDOWMENT FUND - TO SUPPORT PASTORAL CARE AT ST JOHN'S AND TO HELP ENSURE THAT ST JOHN'S CONTINUES TO BE A SPIRITUAL HOME FOR OUR RESIDENTS AND STAFF FAITH AND LEADERSHIP ENDOWMENT TO SUPPORT THE EDUCATIONAL NEEDS OF LEADERS WITHIN THE ORGANIZATION
PART X, LINE 2	ST JOHN'S LUTHERAN MINISTRIES, INC IS ORGANIZED AS A MONTANA A NONPROFIT CORPORATION AND HAS BEEN RECOGNIZED BY THE INTERNAL REVENUE SERVICE (IRS) AS EXEMPT FROM FEDERAL INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) ST JOHN'S IS ALSO AFFILIATED WITH THE EVANGELICAL LUTHERAN CHURCH OF AMERICA ST JOHN'S IS ANNUALLY REQUIRED TO FILE A RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX (FORM 990) WITH THE IRS ST JOHN'S HAS DETERMINED THEY ARE NOT SUBJECT TO UNRELATED BUSINESS INCOME TAX AND HAVE NOT FILED AN EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN (FORM 990T) WITH THE IRS ST JOHN'S BELIEVES THEY HAVE APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING THEIR ANNUAL FILING REQUIREMENTS, AND AS SUCH, DO NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS ST JOHN'S WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES ARE INCURRED
PART XI, LINE 2D - OTHER ADJUSTMENTS	RELATED ORGANIZATIONS REVENUE INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS 343,476
PART XII, LINE 2D - OTHER ADJUSTMENTS	RELATED ORGANIZATION EXPENSES INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS 315,223

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990**

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

Part I General Information on Grants and Assistance

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

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

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

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

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) MEDICAID WAIVER ASSISTANCE	25	33,136			
(2) EMPLOYEE ASSISTANCE	67	12,395			

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

Return Reference	Explanation
PART I, LINE 2	DISBURSEMENTS FOR RETIREMENT RESIDENTS ON MEDICAID WAIVER ARE MADE TO SUPPORT PARTICIPATION IN THE PASTORAL CARE AND ACTIVITIES PROGRAM THE PASTORAL STAFF IS RESPONSIBLE FOR AND MONITORS THE USE OF FUNDS DISBURSEMENTS FOR EMPLOYEE ASSISTANCE ARE MADE TO SUPPORT EMPLOYEES WITH FINANCIAL PROBLEMS THE PASTORAL STAFF IS RESPONSIBLE FOR AND MONITORS THE USE OF FUNDS

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☑ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☑ 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**	Yes	
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**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations 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 duplicate copies if additional space is needed.

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)KENT BURGESS PRESIDENT/CEO	(i)	160,280	20,984	1,642	24,842	7,432	215,180	20,984
	(ii)	0	0	0	0	0	0	0
(2)DAVID TROST VP OUTREACH & MANAGEMENT	(i)	121,522	16,251	1,642	18,157	12,458	170,030	16,251
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 4B	DEFERRED COMPENSATION PLAN IN EFFECT - 2013 CONTRIBUTIONS MADE FOR KENT BURGESS ($13,048), DAVID TROST ($10,374), AND MARLENE MORAN ($7,928)
PART I, LINE 7	THE PAYMENTS TO THE EMPLOYEES ARE SET BY THE PLAN ITSELF AND ARE BASED ON A VESTING SCHEDULE THE BOARD DOES HAVE THE AUTHORITY TO HOLD UP OR REDUCE THE FUNDING OF THE PLAN IF FINANCIAL CONDITIONS DICTATE

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

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 Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MONTANA FACILITY FINANCE AUTHORITY	81-0302402		08-30-2011	4,500,000	RETIRE SERIES 2006 TAXABLE LOAN, REMODEL CARE NORTH & CAPITAL PROJECTS		X		X		X
B	MONTANA FACILITY FINANCE AUTHORITY	81-0302402	61204KEC1	08-17-2006	30,707,420	REFUND BONDS ISSUED 10/01/94, RETIRE DEBT & FUND CAMPUS EXPANSION CAPITAL		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	337,073	7,105,000		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	4,500,000	30,707,420		
4	Gross proceeds in reserve funds	1,973,170	1,973,170		
5	Capitalized interest from proceeds	1,806,948	1,806,948		
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	526,203	526,203		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	1,843,654	25,413,531		
11	Other spent proceeds	2,656,346	987,568		
12	Other unspent proceeds				
13	Year of substantial completion	2013	2007		

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

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		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 of bond-financed property?		X		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?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		0 %					
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %					
6	Total of lines 4 and 5	0 %		0 %					
7	Does the bond issue meet the private security or payment test?		X		X				
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X		X				

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X				
b	Exception to rebate?		X		X				
c	No rebate due?		X	X					
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	X		X					
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?	X			X				
b	Name of provider	ZIEGLER CAPITAL MARKETS							
c	Term of GIC	1 200000000000							
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?	X							
6	Were any gross proceeds invested beyond an available temporary period?		X		X				
7	Has the organization established written procedures to monitor the requirements of section 148?		X		X				

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has 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?		X		X				

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME MONTANA FACILITY FINANCE AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 07/08/2011

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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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	
FORM 990, PART VI, SECTION A, LINE 7A	BOARD MEMBERS ARE NOMINATED BY THE NOMINATING COMMITTEE (MADE UP OF OWNERSHIP CONGREGATION DELEGATES/BOARD MEMBERS) AND VOTED ON BY OWNERSHIP CONGREGATION DELEGATES AT ANNUAL MEETI NG
FORM 990, PART VI, SECTION A, LINE 8B	THERE ARE NO COMMITTEES WITH THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY
FORM 990, PART VI, SECTION B, LINE 11	FORM 990 WILL BE PRESENTED TO THE FINANCE COMMITTEE WHO WILL CARRY A RECOMMENDATION TO THE FULL BOARD FOR APPROVAL FORM 990 IS PRESENTED ELECTRONICALLY TO THE FULL BOARD PRIOR TO FILING
FORM 990, PART VI, SECTION B, LINE 12C	COMPLIANCE WITH POLICY IS MONITORED BY OVERALL AWARENESS OF DIRECTORS' INTERESTS THE BOAR D OF DIRECTORS AND OFFICERS ARE COVERED UNDER THIS POLICY ALL CONFLICTS ARE REVIEWED BY T HE BOARD VOTING RESTRICTIONS ARE IMPOSED ON DIRECTORS AND OFFICERS WHO HAVE A CONFLICT OF INTEREST
FORM 990, PART VI, SECTION B, LINE 15A	IN 2006, THE BOARD OF DIRECTORS APPROVED THE CEO'S SALARY AND THAT WAS DETERMINED USING TH E MHA ANNUAL SURVEY, COMPARABILITY DATA, AND A REVIEW AND APPROVAL BY INDEPENDENT PERSONS THIS PROCESS WAS DOCUMENTED THE CEO HAS NOT RECEIVED AN INCREASE IN BASE SALARY, OTHER T HAN STANDARD COST OF LIVING INCREASES (2% ANNUALLY), SINCE THAT TIME THE ONLY OTHER INCRE ASES IN COMPENSATION WERE DUE TO AMOUNTS WHICH BECAME VESTED FROM THE DEFERRED COMPENSATIO N PLAN CEO AND VP-CULTURE DEVELOPMENT SET EXEMPT EMPLOYEES' COMPENSATION ANNUALLY CEO, V P-CULTURE DEVELOPMENT AND SELECT DEPARTMENT MANAGERS ADJUST HOURLY WAGE RANGES ANNUALLY T HE BOARD APPROVES EXEMPT COMPENSATION AND HOURLY WAGE RANGES ANNUALLY AS PART OF BUDGET PR OCESS
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST
FORM 990, PART XI, LINE 9	TRANSFERS BETWEEN DIVISIONS 64,228

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
ST JOHN'S LUTHERAN MINISTRIES INC

Employer identification number
81-0288768

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) ST JOHN'S FOUNDATION 3940 RIMROCK ROAD BILLINGS, MT 59102 81-0459472	FOUNDATION	MT	501(C)(3)	LINE 11C, III-FI	N/A	Yes	

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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) HOME-BASED SERVICES INITIATIVE LLC 2429 MISSION WAY BILLINGS, MT 59107 45-5209647	HOME HEALTH CARE	MT	ST JOHN'S LUTHERAN MINISTRIES INC	RELATED	-191,299	114,682		No		Yes		66 500 %

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No

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

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

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ST JOHN'S FOUNDATION	C	72,513	ACTUAL COST
(2) HOME-BASED SERVICES INITIATIVE LLC	A	4,820	FMV
(3) HOME-BASED SERVICES INITIATIVE LLC	R	170,000	ACTUAL COST
(4) HOME-BASED SERVICES INITIATIVE LLC	Q	60,000	FMV

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation