

<b>efile Public Visual Render</b>		<b>ObjectID: 202432259349301053 - Submission: 2024-08-12</b>		<b>TIN: 13-2574854</b>	
<b>Form 990</b>  Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Return of Organization Exempt From Income Tax</h2> <p style="margin: 5px 0;"><b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)</b></p> <p style="margin: 5px 0;">Do not enter social security numbers on this form as it may be made public.</p> <p style="margin: 5px 0;">Go to <a href="https://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.</p>				OMB No. 1545-0047  <div style="font-size: 2em; font-weight: bold; color: green; text-align: center;">2023</div> <p style="text-align: center; color: green; font-weight: bold;">Open to Public Inspection</p>
	<b>A For the 2023 calendar year, or tax year beginning 01-01-2023 , and ending 12-31-2023</b>				
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		<b>C</b> Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGE  Doing business as  Number and street (or P.O. box if mail is not delivered to street address) Room/suite 700 LIGHT STREET  City or town, state or province, country, and ZIP or foreign postal code BALTIMORE, MD 212303850		<b>D</b> Employer identification number  13-2574854  <b>E</b> Telephone number  (410) 230-0700  <b>G</b> Gross receipts \$ 232,855,800	
<b>F</b> Name and address of principal officer: KRISH O'MARA VIGNARAJAH 700 LIGHT STREET BALTIMORE, MD 212303850		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions. <b>H(c)</b> Group exemption number			
<b>I</b> Tax-exempt status: 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>J Website:</b> WWW.LIRS.ORG			
<b>K</b> Form of organization: Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: 1966		<b>M</b> State of legal domicile: MD	
<b>Part I Summary</b>					
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: LIRS WORKS TO CREATE WELCOME FOR MIGRANTS AND REFUGEES. ADVOCATES FOR AND HELPS (CONT'D ON SCH O)				
	<b>2</b> Check this box <input type="checkbox"/>				
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .				<b>3</b> 16
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .				<b>4</b> 16
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a) . . . . .				<b>5</b> 628
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .				<b>6</b> 16
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .				<b>7a</b> 0
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . .				<b>7b</b> 0
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .		<b>Prior Year</b> 204,821,506	<b>Current Year</b> 229,161,548	
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .		1,561,057	1,510,227	
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .		712,925	2,095,858	
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,223	61,047	
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		207,097,711	232,828,680	
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) . . . . .		149,068,790	171,205,827	
Expenses	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		0	0	
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		29,447,014	46,025,184	
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		595,968	0	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <u>3,249,993</u>				
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .		7,234,392	12,988,966	
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		186,346,164	230,219,977	
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .		20,751,547	2,608,703	
Assets or Balances	<b>20</b> Total assets (Part X, line 16) . . . . .		<b>Beginning of Current Year</b> 91,196,974	<b>End of Year</b> 107,666,854	

Net A Fund I

21	Total liabilities (Part X, line 26)	35,277,255	45,228,272
22	Net assets or fund balances. Subtract line 21 from line 20	55,919,719	62,438,582

Part II Signature Block

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

Sign Here

Signature of officer  
F ANDREW PEPITO CFO  
Type or print name and title

2024-08-12  
Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date 2024-08-12	Check <input type="checkbox"/> if self-employed	PTIN P00746867
Firm's name TAIT WELLER & BAKER LLP			Firm's EIN 23-1144520	
Firm's address 50 SOUTH 16TH STREET SUITE 2900 PHILADELPHIA, PA 19102			Phone no. (215) 979-8800	

May the IRS discuss this return with the preparer shown above? See Instructions. Yes ☐ No ☐

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2023)

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:

WITNESSING TO GOD'S LOVE FOR ALL PEOPLE, WE STAND WITH AND ADVOCATE FOR MIGRANTS AND REFUGEES, TRANSFORMING COMMUNITIES THROUGH MINISTRIES OF SERVICE AND JUSTICE.

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 \$ 97,372,215 including grants of \$ 90,285,842 ) (Revenue \$ )

RESETTLEMENT: IN FY 2023, LIRS RESETTLED 11,244 REFUGEES, UNACCOMPANIED REFUGEE MINORS AND SIVS (AFGHAN SPECIAL IMMIGRANT VISAS WHO SERVED OVERSEAS ALONGSIDE THE US ARMED FORCES) FROM 48 COUNTRIES THROUGH ITS NETWORK OF LOCAL SOCIAL MINISTRY ORGANIZATIONS IN 77 LOCATIONS ACROSS THE UNITED STATES, PREPARING A PLACE OF WELCOME TO MEET THE PARTICULAR NEEDS OF THE REFUGEES AND ENGAGING LOCAL CHURCHES AND COMMUNITIES TO ASSIST REFUGEES TO BECOME SELF-RELIANT MEMBERS OF THEIR NEW COMMUNITIES. THE TOP FIVE COUNTRIES OF ORIGIN OF RESETTLED REFUGEES IN FY23 WERE AFGHANISTAN, DEMOCRATIC REPUBLIC OF CONGO, BURMA, SOMALIA, AND SYRIA. LIRS REFUGEE RESETTLEMENT PROGRAMMING INCLUDES: 1. RECEPTION AND PLACEMENT (R&P) LIRS PROVIDES LIFE-SAVING PROTECTION AND STABILIZATION SUPPORT TO REFUGEES DURING THEIR FIRST 90 DAYS IN THE UNITED STATES. 2. MATCHING GRANT (MG) - THIS LIRS 8-MONTH EARLY EMPLOYMENT PROGRAM IS AN ALTERNATIVE TO PUBLIC CASH ASSISTANCE. IN FISCAL YEAR 2023, 71.88% OF THE 8,815 INDIVIDUALS ENROLLED IN MATCHING GRANT WERE SELF-SUFFICIENT (EMPLOYED) ON OR BEFORE THE 240-DAY MARK. 3. PREFERRED COMMUNITIES (PC) LIRS PROVIDED INTENSIVE CASE MANAGEMENT TO THE MOST VULNERABLE REFUGEES AND ASYLEES TO ENSURE ACCESS TO CRITICAL, LIFE STABILIZING SERVICES AND RESOURCES. THIS HELPED MOVE 653 PARTICIPANTS TOWARD SELF-SUFFICIENCY IN 27 LOCATIONS. PC GAP SERVICES SERVED 1,988 CLIENTS IN 60 LOCATIONS.

4b

(Code: ) (Expenses \$ 107,326,832 including grants of \$ 76,598,645 ) (Revenue \$ )

CHILDREN AND FAMILY SERVICES: FOR MORE THAN 40 YEARS, LIRS HAS PROVIDED CHILD WELFARE SERVICES TO REFUGEE AND MIGRANT CHILDREN WHO ARE UNACCOMPANIED OR SEPARATED FROM FAMILY. LIRS PROVIDED RESIDENTIAL CARE AND COMMUNITY BASED CASE MANAGEMENT SERVICES TO OVER 22,000 NEWLY REUNITED CHILDREN AND FAMILIES IN 2023. THESE CHILDREN HAVE TYPICALLY FLED COMMUNITY VIOLENCE, CIVIL CONFLICT, PERSECUTION, TRAFFICKING, EXTREME POVERTY, OR MALTREATMENT. LIRS APPROACHES ITS WORK WITH INTEGRITY AND UPHOLDS THE FOLLOWING PRINCIPLES IN SERVING CHILDREN: DECISION-MAKING BASED ON THE BEST INTERESTS OF THE CHILD; PRESERVING FAMILY UNITY; PLACEMENTS OF CHILDREN IN THE LEAST RESTRICTIVE SETTING; PRIORITIZING CHILD PROTECTION; AND PROVIDING SERVICES WITH QUALITY AND INNOVATION. LIRS PARTNERS WITH THE FEDERAL AGENCY, THE OFFICE OF REFUGEE RESETTLEMENT, STATE AND LOCAL GOVERNMENTS, AND COMMUNITY CHILD WELFARE AND REFUGEE ORGANIZATIONS TO SERVE THE BEST INTERESTS OF REFUGEE AND MIGRANT CHILDREN. LIRS PROVIDES A FULL CONTINUUM OF CARE, WITH A ROBUST NATIONAL NETWORK OF PARTNERS AND DIRECT CARE STAFF LOCATED THROUGHOUT THE COUNTRY. THE CONTINUUM OF CARE INCLUDED SHORT AND LONG-TERM FOSTER CARE (BASIC AND THERAPEUTIC PLACEMENTS), GROUP HOME CARE, AND SHELTER CARE AS WELL AS SAFE RELEASE SERVICES AND HOME STUDIES AND POST RELEASE SERVICES. LIRS LAUNCHED ITS FIRST INTERNATIONAL OFFICE IN GUATEMALA, PROVIDING CASE MANAGEMENT, CLINICAL SERVICES, AND ACCESS TO EDUCATIONAL AND VOCATIONAL SERVICES FOR YOUTH WHO HAVE BEEN RETURNED TO GUATEMALA FROM THE U.S. AND MEXICO.

4c

(Code: ) (Expenses \$ 3,527,608 including grants of \$ 1,853,497 ) (Revenue \$ )





MIGRANT SERVICES: LIRS HAS CONTINUED PROVIDING THE FOLLOWING SERVICES RELATES PROGRAMS AND INITIATIVES: NEW AMERICAN CITIZENSHIP

MIGRANT SERVICES: IN 2023, LIRS CONTINUED IMPLEMENTING THE FOLLOWING REFUGEE RELATED PROGRAMS AND INITIATIVES: NEW AMERICAN CITIES (NAC) (FUNDED BY WALMART, CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, ICONIQ) - TARGETED CAREER UPSKILLING SUPPORT AND PLANNING FOR NEW AMERICANS WHO HAVE BEEN IN COUNTRY FOR 20 YEARS OR LESS. LIRS OPERATES THE PROGRAM IN SIX LOCATIONS AND HAD SERVED 312 CLIENTS IN 2023.COMMUNITY ENGAGEMENT:1. CIRCLE OF WELCOME (COW) - FACILITATED VOLUNTEER CHURCH/COMMUNITY TEAMS WHO ARE MATCHED WITH REFUGEE HOUSEHOLDS TO PROVIDE STRUCTURED, ONGOING SUPPORT.2. VOLUNTEERISM TECHNICAL ASSISTANCE (TA) - SERVED AS IN-HOUSE VOLUNTEERISM AND MENTORSHIP TECHNICAL ASSISTANCE PROVIDERS TO THE AFFILIATE NETWORK AND INTERNAL PROGRAM MANAGERS.3. EMPLOYER ENGAGEMENT WORKED WITH NATIONAL AND LOCAL COMPANIES TO BECOME "PREFERRED REFUGEE EMPLOYERS" (PRE) BY FOLLOWED A MINIMUM AMOUNT OF HIRING AND RETENTION BEST PRACTICES.4. LIRS' RESPITE SERVICES PROGRAM OFFERS IMMEDIATE SUPPORT TO PEOPLE RECENTLY RELEASED FROM IMMIGRATION DETENTION. THE PROGRAM OPERATED IN THREE BORDER-ADJACENT LOCATIONS AND SERVED OVER 10,554 INDIVIDUALS IN 2023. 5. LIRS' WELCOME CENTER PROGRAM OFFERS SIX MONTHS OF TRAUMA-INFORMED, WRAPAROUND CASE MANAGEMENT SUPPORT TO NEWLY ARRIVED ASYLUM SEEKERS. THE PROGRAM OPERATED IN NINE LOCATIONS AND SERVED OVER 930 INDIVIDUALS IN 2023.6. LIRS' MENTAL HEALTH PROGRAM OFFERED THERAPY AND CLINICAL CASE MANAGEMENT SERVICES TO 408 INDIVIDUALS IN 2023.IN 2023, GLOBAL REFUGE RECRUITED AND CONNECTED 1,004 NEW VOLUNTEERS AND ORIENTED 97 NEW AMBASSADORS. TOGETHER, THESE AMBASSADORS AND VOLUNTEERS FORM A NATIONAL NETWORK THAT RECEIVES, WELCOMES, HOUSES AND ACCOMPNIES NEW ARRIVALS TO THE UNITED STATES. WITH THE HELP OF FAITH COMMUNITIES AND LOCAL VOLUNTEERS, 20,000 HAND WRITTEN CARDS WERE WRITTEN THROUGH THE HOPE FOR THE HOLIDAYS PROGRAM, AND 15,000 CARDS WERE SENT TO INDIVIDUALS IN DETENTION CENTERS, AS WELL AS TO FAMILIES AND CHILDREN OF GLOBAL REFUGE'S OWN CFS PROGRAMS. GLOBAL REFUGE VOLUNTEERS AND SUPPORTIVE FAITH COMMUNITIES ALSO PACKED AND DELIVERED MORE THAN 1,500 "FRESH CHANGE" BAGS OF NEW CLOTHING FOR IMMIGRANTS LEAVING DETENTION CENTERS IN LAS CRUCES, NEW MEXICO. GLOBAL REFUGE ALSO PRODUCED AN ADVENT DEVOTIONAL AND LAUNCHED A NEW LITURGICAL RESOURCE WHICH BROUGHT THE TOPIC OF IMMIGRATION INTO CONGREGATIONS ACROSS THE COUNTRY. GLOBAL REFUGE PREACHED AND PRESENTED IN NEARLY 50 FAITH COMMUNITIES ACROSS THE COUNTRY, AND SPOKE PUBLICLY AT EDUCATIONAL AND HUMAN RIGHTS EVENTS IN SEVERAL MAJOR CITIES.

(Code: )	(Expenses \$ 6,697,509	including grants of \$ 2,467,843 )	(Revenue \$ )
OTHER PROGRAM SERVICES:LIRS SERVICES TRAVEL LOANS ISSUED BY THE INTERNATIONAL ORGANIZATION OF MIGRATION TO TRANSPORT LIRS-SPONSORED REFUGEES FROM THEIR ORIGINAL LOCATION TO THEIR RESETTLEMENT LOCATION IN THE UNITED STATES. COLLECTIONS FROM THESE NON-INTEREST BEARING LOANS ARE, IN PART, USED TO OFFSET LOAN SERVICING EXPENSES OF LIRS, WITH 75% OF THE COLLECTIONS RETURNED TO THE INTERNATIONAL ORGANIZATION OF MIGRATION TO REPLENISH THE LOAN FUND, WHICH FINANCES TRANSPORTATION FOR RESETTLEMENT OF FUTURE REFUGEES.LIRS NORTH DAKOTA (LIRS ND) STATE PROGRAMS REFUGEE SUPPORT SERVICES PROGRAM (RSS): RSS SUPPORTED REFUGEES AND OTHER ORR ELIGIBLE POPULATIONS GAIN ECONOMIC INDEPENDENCE BY HELPING THEM FIND AND MAINTAIN EMPLOYMENT LEADING TOWARDS ECONOMIC SELF-SUFFICIENCY AND SUCCESSFUL INTEGRATION INTO LOCAL COMMUNITIES. RSS SERVICES INCLUDED EMPLOYABILITY ASSESSMENT, TRAINING AND JOB DEVELOPMENT, JOB PLACEMENT, AND JOB MAINTENANCE. IN ADDITION, SERVICES INCLUDED REFERRALS TO ADDRESS BARRIERS TO EMPLOYMENT INCLUDING SOCIAL ADJUSTMENT, ENGLISH LANGUAGE CLASSES, DAY CARE, AS WELL AS CITIZENSHIP CLASSES AND NATURALIZATION SUPPORT. LIRS ND SERVED 459 RSS CLIENTS IN 2023.REFUGEE CASH ASSISTANCE (RCA) PROGRAM: REFUGEE CASH ASSISTANCE (RCA)SUPPORTED REFUGEES AND OTHER ORR ELIGIBLE POPULATIONS WITH MONTHLY CASH ASSISTANCE TO HELP INDIVIDUALS MEET THEIR BASIC NEEDS SUCH AS FOOD, SHELTER, AND TRANSPORTATION. WHILST SUPPORT ELIGIBLE INDIVIDUALS TO BECOME SELF SUFFICIENT AND REDUCE DEPENDENCY ON WELFARE SERVICES BY PROVIDING CASE MANAGEMENT, ENGLISH LANGUAGE TRAINING AND EMPLOYMENT REFERRALS. LIRS ND SERVED 321 RCA CLIENTS IN 2023.SERVICES FOR OLDER REFUGEES (SOR): SOR PROVIDED SUPPORT FOR ELIGIBLE REFUGEES AGED SIXTY AND OLDER AND ENSURED THEY HAVE ACCESS TO APPLICABLE SERVICES FOR THE AGING. SOR SERVICES INCLUDED CASE MANAGEMENT, TRANSPORTATION, INTERPRETATION, REFERRALS TO SUPPORTIVE SERVICES, CONNECTION TO COMMUNITY RESOURCES, VOLUNTEER ENGAGEMENT, SOCIAL ACTIVITIES, AND CITIZENSHIP AND NATURALIZATION PREPARATION SERVICES FOR ELIGIBLE REFUGEE ELDERS. AND TO PROVIDE QUALIFYING REFUGEES WITH APPROPRIATE SERVICES NOT CURRENTLY AVAILABLE IN THE COMMUNITY. SOR SERVICES SUPPORTED OVERALL PHYSICAL AND EMOTIONAL HEALTH, HELP INTEGRATION INTO NEW COMMUNITIES, AND SUPPORTED INDEPENDENT LIVING. LIRS ND SERVED 40 SOR CLIENTS IN 2023.INCREASING HEALTH EQUITY AND IMMUNIZATION RATES AMONGST NEW AMERICANS/FOREIGN BORN/IMMIGRANT (VACCINE EQUITY): LIRS-ND ACTED AS THE FISCAL AGENT AND COLLABORATED WITH ETHNIC COMMUNITY-BASED ORGANIZATIONS (CBOS) WHO WORKED TO INCREASE HEALTH EQUITY AND IMMUNIZATION RATES AMONGST NEW AMERICANS IN NORTH DAKOTA THROUGH OUTREACH AND PUBLIC EDUCATION. LIRS ND SUPPORTED 14 CBOS IN 2023.THE REFUGEE MENTAL HEALTH INITIATIVE: THE PROJECT SERVED MALE MEMBERS OF THE RECENTLY ARRIVED AFGHAN COMMUNITIES IN THE FARGO AREA, PROVIDING AN OPPORTUNITY TO ENGAGE IN SPORT AND PHYSICAL ACTIVITIES TO ENHANCE THEIR MENTAL HEALTH AND STAY CONNECTED WITH EACH OTHER. LIRS ND SERVED 33 CLIENTS IN 2023.REFUGEE AGRICULTURAL PARTNERSHIP PROGRAM: SUPPORTS REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS TO IMPROVE THEIR LIVELIHOODS AND ATTAIN ECONOMIC SELF-SUFFICIENCY THROUGH INCREASED KNOWLEDGE AND SKILLS IN AGRICULTURE, FOOD SYSTEMS, NUTRITION AND ACCESS TO FARMER'S MARKETS. LIRS ND SERVED 32 CLIENTS IN 2023.LIRS SAN ANTONIO (LIRS SA) PROGRAMSAMERICAN RESCUE PLAN ACT (ARPA) SUPPORT SERVICES: ADDRESS NEGATIVE COVID-19 IMPACTS ON ECONOMIC SECURITY FOR NONCITIZENS RESIDING IN SAN ANTONIO THROUGH THE PROVISION OF CASE MANAGEMENT AND EMPLOYMENT SERVICES. LIRS SA SERVED 124 INDIVIDUALS 2023. LIRS BALTIMORE AND ALEXANDRIA (LIRS MD) PROGRAMSBALTIMORE NEW AMERICAN ACCESS COALITION (BNAAC): PROVIDES SIX-MONTH CASE MANAGEMENT AND BENEFITS NAVIGATION TO HELP BALTIMORE CITY'S IMMIGRANTS AND REFUGEES. LIRS MD SERVED 42 CLIENTS. MICROENTERPRISE DEVELOPMENT: EMPOWERS REFUGEES WITH ECONOMIC INCLUSION OPPORTUNITIES INTENDED TO FACILITATE INTEGRATION INTO THE U.S. ECONOMY. IT PROVIDES TRAINING, TECHNICAL ASSISTANCE AS WELL AS CREDIT BUILDER AND SMALL BUSINESS LOANS TO HELP THEM CREATE OR EXPAND THEIR OWN SMALL BUSINESSES. LIRS SUPPORTED 27 INDIVIDUALS IN 2023 THROUGH TRAINING AND DISTRIBUTED 8 LOANS. INDIVIDUAL DEVELOPMENT ACCOUNT: SUPPORTS REFUGEES SAVE TOWARD AN ASSET THAT WILL HELP INCREASE FINANCIAL INDEPENDENCE. THE PROGRAM HELPS REFUGEES UNDERSTAND WHAT ASSETS ARE, HOW THE U.S. FINANCIAL SYSTEM WORKS, AND HOW TO MANAGE THEIR MONEY. IT MATCHES SAVINGS AT A AT ONE-TO-ONE FOR EACH DOLLAR DEPOSITED. SAVINGS GOALS CAN BE USED TOWARDS HOME PURCHASE, RENTAL ASSISTANCE, VOCATIONAL TRAININGS, EDUCATION, ENTRANCE EXAM FEES, ETC. LIRS SUPPORTED 50 INDIVIDUALS IN 2023 THROUGH TRAINING AND DISTRIBUTED 36,000 IN MATCHING FUNDS.			

4d	Other program services (Describe in Schedule O.)	(Expenses \$ 6,697,509	including grants of \$ 2,467,843 )	(Revenue \$ )
4e	Total program service expenses	214,924,164		

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Part IV Checklist of Required Schedules			
		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? 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	<b>Section 501(c)(3) organizations.</b> 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 Yes	
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	<b>5</b>		No
<b>6</b> 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	<b>6</b>		No
<b>7</b> 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	<b>7</b>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	<b>8</b>		No
<b>9</b> 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	<b>9</b>		No
<b>10</b> 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	<b>10</b>		No
<b>11</b> 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.			
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>11a</b>	Yes	
<b>b</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	<b>11b</b>		No
<b>c</b> 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	<b>11c</b>		No
<b>d</b> 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	<b>11d</b>		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>11e</b>	Yes	
<b>f</b> 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	<b>11f</b>	Yes	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>12a</b>		No
<b>b</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	<b>12b</b>	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>13</b>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>		No
<b>b</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	<b>14b</b>		No
<b>15</b> 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	<b>15</b>		No
<b>16</b> 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	<b>16</b>		No
<b>17</b> 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.	<b>17</b>		No
<b>18</b> 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	<b>18</b>		No
<b>19</b> 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	<b>19</b>		No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	<b>20a</b>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<b>21</b>	Yes	

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## Part IV Checklist of Required Schedules (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	Yes	
<b>23</b> Did the organization answer "Yes" to Part VII Section A line 3, 4, or 5 about compensation of the organization's		

23	Yes	
24a	Yes	
24b		No
24c		No
24d		No
25a		No
25b		No
26		No
27		No
28a		No
28b		No
28c		No
29	Yes	
30		No
31		No
32		No
33		No
34	Yes	
35a		No
35b		
36		No
37		No
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 ☐

1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	84	Yes	No
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
<b>2a</b> 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 . . . . .	<b>2a</b>	628	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	Yes	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>		No
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	<b>3b</b>		
<b>4a</b> 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)? . . . . .	<b>4a</b>		No
<b>b</b> If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>		No
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		No
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	<b>6a</b>		No
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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? . . . . .	<b>7a</b>		No
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>		No
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>		No
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>		No
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>		
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>		
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b>		
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	<b>12b</b>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>		
<b>b</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 . . . . .	<b>13b</b>		
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>		No
<b>b</b> If "Yes," has it filed a Form 990 to report those payments? If "No," provide an explanation in Schedule O . . . . .	<b>14b</b>		

<b>14b</b>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . .	No
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	No
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	

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**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . 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>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	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? . . . . .		No
<b>3</b>	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? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .		No
<b>7a</b>	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? . . . . .		No
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body? . . . . .	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	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 . . . . .		No

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

	Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .	No
<b>10b</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? . . . . .	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990. . . . .	
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	Yes
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	Yes
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	Yes
<b>15</b>	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?	
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .	Yes
<b>15b</b>	Other officers or key employees of the organization . . . . .	Yes

ii Yes to line 15a or 15b, describe the process on Schedule O. See instructions.

16a

Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 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

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

18

Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 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, address, and telephone number of the person who possesses the organization's books and records:  
F ANDREW PEPITO CHIEF FINANCIAL OFFICER 700 LIGHT STREET BALTIMORE, MD 21230 (410) 230-2733

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

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

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

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

List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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.

See the instructions for the order in which to list the persons above.

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) ELIZABETH B WAGNER CHAIR	3.00	X	X				0	0	0
(2) MICHELE SPEAKS SECRETARY	3.00	X	X				0	0	0
(3) DENNIS WIECKERT TREASURER	3.00	X	X				0	0	0
(4) CARLOS PENA DIRECTOR	3.00	X					0	0	0

https://projects.propublica.org/nonprofits/organizations/132574854/202432259349301053/full

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

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DIR CHILDREN & FAMILY SERV										
(21) ERIN TAYLOR	40.00			X				200,043	0	29,090
DIRECTOR COMMUNICATIONS										
(22) GERI O'DONOGHUE	40.00				X			223,896	0	43,406
VICE PRES HUMAN RESOURCES	1.00									
(23) LEE WILLIAMS	40.00				X			272,755	0	51,300
VICE PRES PROGRAMS										
(24) MARIA MASKELL	40.00				X			170,458	0	48,117
DIRECTOR FOR IT										
(25) SABA BERHANE	40.00					X		145,239	0	26,146
DIRECTOR										
(26) ZHUOYING FAN	40.00					X		148,714	0	50,601
DIRECTOR										
(27) VIRGINIA FITCHETT	40.00					X		140,157	0	15,703
DEPUTY DIRECTOR										
(28) MEGAN BRACY	40.00					X		139,510	0	16,799
DIR REFUGEE AND MIGRANT SERVICES										
(29) ALLISON COMO	40.00					X		133,426	0	25,843
CONTROLLER										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)				2,828,466			0		429,664	

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 13

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

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 0

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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
--	----------------------	--	---	--

1a Federated campaigns 1a

<b>b</b> Membership dues . . .	<b>1b</b>
<b>c</b> Fundraising events . . .	<b>1c</b>
<b>d</b> Related organizations	<b>1d</b>
<b>e</b> Government grants (contributions)	<b>1e</b>
221,476,051	
<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>
7,685,497	
<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>
112,723	

**h Total.** Add lines 1a-1f . . . . . 229,161,548

		Business Code			
<b>Program Service Revenue</b>	<b>2a</b> SERVICE FEES LOANS	900099	942,715	942,715	
	<b>b</b> SERVICE FEES - OTHER	900099	567,512	567,512	
<b>f</b> All other program service revenue.					
<b>9 Total.</b> Add lines 2a-2f. . . . .			1,510,227		
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		2,098,533		2,098,533
	<b>4</b> Income from investment of tax-exempt bond proceeds				
	<b>5</b> Royalties . . . . .				
	<b>6a</b> Gross rents	(i) Real	(ii) Personal		
	<b>b</b> Less: rental expenses				
	<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss) . . . . .				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
	<b>b</b> Less: cost or other basis and sales expenses				
	<b>c</b> Gain or (loss)				
	<b>d</b> Net gain or (loss) . . . . .			-2,675	-2,675
	<b>a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>			
<b>b</b> Less: direct expenses . . . . .	<b>8b</b>				
<b>c</b> Net income or (loss) from fundraising events . . . . .					

<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>				
<b>b</b> Less: direct expenses . . . . .	<b>9b</b>				
<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>				
<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory . . . . .					
<b>11a</b> MISCELLANEOUS	Business Code 900099	61,047			61,047
<b>b</b>					
<b>c</b> ?					
<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a–11d . . . . .		61,047			
<b>12 Total revenue.</b> See instructions . . . . .		232,828,680	1,510,227	0	2,156,905

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**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 . . . . . ☐

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	167,974,770	167,974,770		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	3,231,057	3,231,057		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	2,550,427	201,232	2,131,133	218,062
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	32,120,247	26,519,440	4,371,315	1,229,492
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	1,824,040	1,433,809	299,696	90,535
<b>9</b> Other employee benefits . . . . .	6,930,351	5,615,955	1,077,179	237,217
<b>10</b> Payroll taxes . . . . .	2,600,119	2,035,096	458,260	106,763
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	211,357	83,015	114,645	13,697
<b>c</b> Accounting . . . . .	63,500		63,500	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17				

<b>f</b> Investment management fees . . . . .	67,128		67,128	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,441,531	643,687	1,004,831	793,013
<b>12</b> Advertising and promotion . . . . .	61,447	23,395	35,152	2,900
<b>13</b> Office expenses . . . . .	637,492	339,771	153,367	144,354
<b>14</b> Information technology . . . . .	3,302,024	2,776,798	423,469	101,757
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	1,680,395	1,596,128	34,453	49,814
<b>17</b> Travel . . . . .	2,280,925	1,942,088	201,471	137,366
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	1,757,827	444,038	1,295,115	18,674
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	164,997	37,361	95,648	31,988
<b>23</b> Insurance . . . . .	196,958		180,554	16,404
<b>24</b> 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.)				
<b>a</b> MEMBERSHIP DUES	117,340	22,574	36,809	57,957
<b>b</b> VOLUNTEER EXPENSES	6,045	3,950	2,095	
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	230,219,977	214,924,164	12,045,820	3,249,993
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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Page **11****Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part IX ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .	10,108,052	<b>1</b>	25,354,734
	<b>2</b> Savings and temporary cash investments . . . . .	5,106,710	<b>2</b>	5,376,360
	<b>3</b> Pledges and grants receivable, net . . . . .	41,831,452	<b>3</b>	37,152,275
	<b>4</b> Accounts receivable, net . . . . .	997,893	<b>4</b>	906,663
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	95,838
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	385,821	<b>9</b>	493,412
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,976,878		
	<b>b</b> Less: accumulated depreciation	953,851	1,063,549	<b>10c</b> 1,023,027
	<b>11</b> Investments—publicly traded securities . . . . .	27,370,980	<b>11</b>	32,198,641
<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	310,163	<b>12</b>	340,872	



<b>Liabilities</b>	<b>13</b>	Investments—program-related. See Part IV, line 11 . . . . .	3,318,079	<b>13</b>	3,542,927	
	<b>14</b>	Intangible assets . . . . .		<b>14</b>		
	<b>15</b>	Other assets. See Part IV, line 11 . . . . .	704,275	<b>15</b>	1,182,105	
	<b>16</b>	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	91,196,974	<b>16</b>	107,666,854	
	<b>17</b>	Accounts payable and accrued expenses . . . . .	4,345,630	<b>17</b>	5,416,602	
	<b>18</b>	Grants payable . . . . .	29,316,253	<b>18</b>	38,469,369	
<b>Liabilities</b>	<b>19</b>	Deferred revenue . . . . .	45,431	<b>19</b>	69,381	
	<b>20</b>	Tax-exempt bond liabilities . . . . .	1,265,155	<b>20</b>	1,109,629	
	<b>21</b>	Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>		
	<b>22</b>	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>		
	<b>23</b>	Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>		
	<b>24</b>	Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>		
	<b>25</b>	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	304,786	<b>25</b>	163,291	
	<b>26</b>	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	35,277,255	<b>26</b>	45,228,272	
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.</b>				
		<b>27</b>	Net assets without donor restrictions . . . . .	53,676,782	<b>27</b>	62,019,068
<b>28</b>		Net assets with donor restrictions . . . . .	2,242,937	<b>28</b>	419,514	
<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>						
<b>29</b>		Capital stock or trust principal, or current funds . . . . .		<b>29</b>		
<b>30</b>		Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>		
<b>31</b>		Retained earnings, endowment, accumulated income, or other funds		<b>31</b>		
<b>32</b>		<b>Total net assets or fund balances</b> . . . . .	55,919,719	<b>32</b>	62,438,582	
<b>33</b>	<b>Total liabilities and net assets/fund balances</b> . . . . .	91,196,974	<b>33</b>	107,666,854		

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Page **12****Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	232,828,680
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	230,219,977
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	2,608,703
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) . . . . .	<b>4</b>	55,919,719
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	3,910,160
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	0
<b>10</b>	<b>Net assets or fund balances at end of year.</b> Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	62,438,582

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

- 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 on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a

	Yes	No
<b>2a</b>		No

separate basis, consolidated basis, or both:

☐ Separate basis☐ Consolidated basis☐ Both consolidated and separate basis

<b>b</b> Were the organization's financial statements audited by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	Yes
<b>c</b> 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>2c</b>	Yes
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	<b>3a</b>	Yes
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	<b>3b</b>	Yes

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Form 990 (2023)

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

efile Public Visual Render

ObjectID: 202432259349301053 - Submission: 2024-08-12

TIN: 13-2574854

SCHEDULE A  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization  
LUTHERAN IMMIGRATION & REFUGEE SERVICE  
INC DBA GLOBAL REFUGE

Employer identification number  
13-2574854

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 12, 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 (Form 990).)

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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10

☐

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.)

11

☐

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

12

☐

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

https://projects.propublica.org/nonprofits/organizations/132574854/202432259349301053/full

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on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

- a** ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b** ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c** ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d** ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e** ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f** Enter the number of supported organizations . . . . .
- g** Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

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

Cat. No. 11285F

Schedule A (Form 990) 2023

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**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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	60,524,059	61,270,188	112,710,496	204,821,506	229,161,548	668,487,797
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..						
<b>4 Total.</b> Add lines 1 through 3	60,524,059	61,270,188	112,710,496	204,821,506	229,161,548	668,487,797
<b>5</b> 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) . . . . .						1,559,675
<b>6 Public support.</b> Subtract line 5 from line 4.						666,928,122

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4. . . . .	60,524,059	61,270,188	112,710,496	204,821,506	229,161,548	668,487,797
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	260,828	125,423	153,935	620,967	2,098,533	3,259,686
<b>9</b> 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 VI.) . . . . .	85,314	52,356	67,837	2,223	61,047	268,777
11	<b>Total support.</b> Add lines 7 through 10 . . . . .						672,016,260
12	Gross receipts from related activities, etc. (see instructions) . . . . .					12	9,130,931
13	<b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14	Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	99.240 %
15	Public support percentage for 2022 Schedule A, Part II, line 14 . . . . .	15	98.580 %
16a	<b>33 1/3% support test—2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
b	<b>33 1/3% support test—2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
17a	<b>10%-facts-and-circumstances test—2023.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
b	<b>10%-facts-and-circumstances test—2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
18	<b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

Schedule A (Form 990) 2023

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
4 Tax revenues levied for the 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 <b>Total.</b> Add lines 1 through 5 . . . . .						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year. . . . .						
c Add lines 7a and 7b. . . . .						
8 <b>Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6. . . . .						
10a Gross income from interest, dividends, payments received on . . . . .						

	securities loans, rents, royalties and income from similar sources.					
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.					
<b>c</b>	Add lines 10a and 10b.					
<b>11</b>	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.					
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)					
<b>14</b>	<b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> <input type="checkbox"/>					

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2023</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2022</b> Schedule A, Part III, line 17	<b>18</b>	

- 19a 33 1/3% support tests-2023.** 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-2022.** 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. ☐

**Schedule A (Form 990) 2023**

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**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the		



organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).

- b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6** Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI**.*
- 7** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*
- 8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- 9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.*
- b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*
- c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*
- 10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*
- b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).

<b>5a</b>		
<b>5b</b>		
<b>5c</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9a</b>		
<b>9b</b>		
<b>9c</b>		
<b>10a</b>		
<b>10b</b>		

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**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in <b>Part VI</b>.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No

1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally-Integrated Supporting Organizations**

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in <b>Part VI</b> .		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		
3b		

Schedule A (Form 990) 2023

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Schedule A (Form 990) 2023

Page 6

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (**explain in Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	

<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by 0.035	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>		
<b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Schedule A (Form 990) 2023

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Schedule A (Form 990) 2023

Page 7

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>	
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>		
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>		
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>		
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>		
<b>5</b> Qualified set-aside amounts ( <i>prior IRS approval required - provide details in Part VI</i> )	<b>5</b>		
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions	<b>6</b>		
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>		
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions	<b>8</b>		
<b>9</b> Distributable amount for 2023 from Section C, line 6	<b>9</b>		
<b>10</b> Line 8 amount divided by Line 9 amount	<b>10</b>		
<b>Section E - Distribution Allocations</b> (see instructions)	(i) <b>Excess Distributions</b>	(ii) <b>Underdistributions Pre-2023</b>	(iii) <b>Distributable Amount for 2023</b>
<b>1</b> Distributable amount for 2023 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required-- <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2023:			
<b>a</b> From 2018. . . . .			
<b>b</b> From 2019. . . . .			
<b>c</b> From 2020. . . . .			
<b>d</b> From 2021. . . . .			
<b>e</b> From 2022. . . . .			

<b>f</b> Total of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2023 distributable amount			
<b>i</b> Carryover from 2018 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2023 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2023 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> Excess distributions carryover to 2024. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2019. . . .			
<b>b</b> Excess from 2020. . . .			
<b>c</b> Excess from 2021. . . .			
<b>d</b> Excess from 2022. . . .			
<b>e</b> Excess from 2023. . . .			

Schedule A (Form 990) (2023)

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	MISCELLANEOUS REVENUE - 2019 AMOUNT: \$ 85,314. 2020 AMOUNT: \$ 52,356. 2021 AMOUNT: \$ 67,837. 2022 AMOUNT: \$ 2,223. 2023 AMOUNT: \$ 61,047.

Schedule A (Form 990) 2023

Additional Data

Return to Form

Software ID:  
Software Version:

<a href="#">efile Public Visual Render</a>	ObjectId: 202432259349301053 - Submission: 2024-08-12	TIN: 13-2574854
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Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)  
Department of the Treasury  
Internal Revenue Service

► Attach to Form 990, 990-EZ, or 990-PF.  
► Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for the latest information.

2023

Name of the organization  
LUTHERAN IMMIGRATION & REFUGEE SERVICE  
INC DBA GLOBAL REFUGE

Employer identification number  
13-2574854

**Organization type** (check one):**Filers of:****Section:**

Form 990 or 990-EZ

- ☐ 501(c)( ) (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ► \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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

Cat. No. 30613X

Schedule B (Form 990) (2023)



Name of organization  
LUTHERAN IMMIGRATION & REFUGEE SERVICE  
INC DBA GLOBAL REFUGE

Employer identification  
number  
13-2574854

**Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

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Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGE		Employer identification number 13-2574854
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		\$	

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023)

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Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGE		Employer identification number 13-2574854
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Schedule B (Form 990) (2023)

## Additional Data

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**SCHEDULE C**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Political Campaign and Lobbying Activities****For Organizations Exempt From Income Tax Under section 501(c) and section 527**

► **Complete if the organization is described below.** ► **Attach to Form 990 or Form 990-EZ.**  
► Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**Open to Public  
Inspection**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization  
LUTHERAN IMMIGRATION & REFUGEE SERVICE  
INC DBA GLOBAL REFUGE

**Employer identification number**

13-2574854

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2** Political campaign activity expenditures. See instructions ..... \$ \_\_\_\_\_
- 3** Volunteer hours for political campaign activities. See instructions ..... \$ \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
- 4a** Was a correction made? ..... ☐ Yes ☐ No
- b** If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... \$ \_\_\_\_\_
- 4** Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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

Cat. No. 50084S

Schedule C (Form 990) 2022

Page 2

Schedule C (Form 990) 2022

Page 2

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....			
<b>d</b> Other exempt purpose expenditures .....			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....			
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both			

columns.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

- g** Grassroots nontaxable amount (enter 25% of line 1f) .....
- h** Subtract line 1g from line 1a. If zero or less, enter -0- .....
- i** Subtract line 1f from line 1c. If zero or less, enter -0- .....
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ..... ☐ Yes ☐ No

**4-Year Averaging Period Under Section 501(h)**  
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)**

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

Page 3

Schedule C (Form 990) 2022

Page 3

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....	Yes		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....	Yes		
<b>c</b> Media advertisements? .....		No	
<b>d</b> Mailings to members, legislators, or the public? .....	Yes		38,488
<b>e</b> Publications, or published or broadcast statements? .....	Yes		12,829
<b>f</b> Grants to other organizations for lobbying purposes? .....		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	Yes		57,732
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....	Yes		19,244
<b>i</b> Other activities? .....		No	
<b>j</b> Total. Add lines 1c through 1i .....			128,293
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		No	



- b If "Yes," enter the amount of any tax incurred under section 4912 .....
- c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....
- d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....


**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? .....	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	3	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1 Dues, assessments and similar amounts from members .....	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year .....	2a	
b Carryover from last year .....	2b	
c Total .....	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? .....	4	
5 Taxable amount of lobbying and political expenditures. See Instructions .....	5	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART II-B, LINE 1:	LIRS PERIODICALLY PAYS STAFF TO DRAFT LETTERS TO BE SIGNED BY EXECUTIVE DIRECTORS OF OTHER VOLUNTARY AGENCIES AND RELIGIOUS LEADERS. LIRS PERIODICALLY PAYS STAFF AND REQUESTS VOLUNTEERS TO MEET AND/OR PLACE TELEPHONE CALLS TO MEMBERS OF CONGRESS AND THEIR STAFF, AND/OR OFFICIALS OF THE EXECUTIVE BRANCH, WITH VIEWS ON IMMIGRATION LAW, TREATMENT OF REFUGEES AND ASYLEES, UNDOCUMENTED CHILDREN, REFUGEE RESETTLEMENT, AND DETENTION PRACTICES. THE COMMUNICATIONS URGE OPPOSITION OR SUPPORT OF SPECIFIC LEGISLATIVE INITIATIVES OR GOVERNMENT ACTIONS. OCCASIONALLY LIRS ELECTRONICALLY PUBLISHES AND MAILS TO DONORS, VOLUNTEERS, CONGRESSIONAL STAFF, AND LEGISLATORS CORRESPONDENCE URGING ACTION ON A PARTICULAR PIECE OF LEGISLATION THAT IS IN CONCERT WITH LIRS'S MISSION. SUCH AN EVENT MAY ALSO OPPOSE OR ADVOCATE FOR A PARTICULAR PIECE OF LEGISLATION.

Schedule C (Form 990) 2022

**Additional Data**

Return to Form

Software ID:

Software Version:

<b>efile Public Visual Render</b>		<b>ObjectID: 202432259349301053 - Submission: 2024-08-12</b>		<b>TIN: 13-2574854</b>	
<b>SCHEDULE D</b> (Form 990)	<b>Supplemental Financial Statements</b>				OMB No. 1545-0047
	<p>► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.</p> <p>► Attach to Form 990.</p> <p>► Go to <a href="https://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.</p>				<b>2022</b> Open to Public Inspection
	Department of the Treasury Internal Revenue Service				
<b>Name of the organization</b> LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGEE					<b>Employer identification number</b> 13-2574854

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		

<b>2</b>	Aggregate value of contributions to (during year)	
<b>3</b>	Aggregate value of grants from (during year)	
<b>4</b>	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" on Form 990, Part IV, line 7.

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**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, handling of violations, and enforcing conservation easements during the year **▶** \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under FASB 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 FASB 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)** Revenue included on Form 990, Part VIII, line 1 . . . . . **▶** \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X . . . . . **▶** \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

**a** Revenue included on Form 990, Part VIII, line 1 . . . . . **▶** \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X . . . . . **▶** \$ \_\_\_\_\_

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

Cat. No. 52283D

**Schedule D (Form 990) 2022****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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

- c** Beginning balance . . . . .
- d** Additions during the year . . . . .
- e** Distributions during the year . . . . .
- f** Ending balance . . . . .

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

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

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

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

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

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

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

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		318,564	135,337	183,227
<b>d</b> Equipment . . . . .		1,658,314	818,514	839,800
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				1,023,027

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

Page 3

Schedule D (Form 990) 2022

Page 3

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on 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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered 'Yes' on 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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	

(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X **Other Liabilities.**

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

<b>1.</b>	<b>(a)</b> Description of liability	<b>(b)</b> Book value
	(1) Federal income taxes	
	OPERATING LEASE LIABILITIES	163,291
	<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	163,291

**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

**Schedule D (Form 990) 2022**

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	236,760,729
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	3,910,160	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	89,017	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	3,999,177
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	232,761,552
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	67,128	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	67,128
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	232,828,680

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1		Total expenses and losses per audited financial statements . . . . .	1	230,814,266
2		Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	2a	Donated services and use of facilities . . . . .		
b	2b	Prior year adjustments . . . . .		
c	2c	Other losses . . . . .		

Other (Describe in Part XIII.)	2d	661,417		
Add lines 2a through 2d			2e	661,417
Subtract line 2e from line 1			3	230,152,849
Amounts included on Form 990, Part IX, line 25, but not on line 1:				
Investment expenses not included on Form 990, Part VIII, line 7b	4a	67,128		
Other (Describe in Part XIII.)	4b			
Add lines 4a and 4b			4c	67,128
Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	230,219,977

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 X, LINE 2:	LIRS RECOGNIZES OR DERECOGNIZES TAX POSITIONS ON A "MORE LIKELY THAN NOT" THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. LIRS HAS REVIEWED THE TAX POSITIONS TAKEN FOR EACH OF THE OPEN TAX YEARS (2020-2021) OR EXPECTED TO BE TAKEN IN LIRS'S 2023 TAX RETURN AND HAS CONCLUDED IT HAS NO MATERIAL UNCERTAIN TAX POSITIONS. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	RELATED ENTITY REVENUE NOT INCLUDED ON FORM 990 89,017.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	EXPENSES OF RELATED ENTITIES NOT INCLUDED ON FORM 990 661,417.

Schedule D (Form 990) 2022

Additional Data

Return to Form

Software ID:

Software Version:

efile Public Visual Render

ObjectID: 202432259349301053 - Submission: 2024-08-12

TIN: 13-2574854

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990)

OMB No. 1545-0047

2023

Open to Public Inspection

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," on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for the latest information.

Name of the organization  
LUTHERAN IMMIGRATION & REFUGEE SERVICE  
INC DBA GLOBAL REFUGEE

Employer identification number  
13-2574854

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?							
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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on 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 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 noncash assistance	(h) Purpose of grant or assistance
(1) CANOPY NW ARKANSAS 2925 N OLD MISSOURI RD FAYETTEVILLE, AR 727034412	81-1305235	501(C)(3)	1,271,941	0			REFUGEE RESETTLEMENT
(2) CATHOLIC CHARITIES OF THE DIOCESE OF WILMINGTON 2601 W 4TH STREET WILMINGTON, DE 19805	51-0095439	501(C)(3)	83,742	0			CHILDREN AND FAMILY SERVICES
(3) CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE PO BOX 1668 BATON ROUGE, LA 70808	72-0590685	501(C)(3)	381,639	0			CHILDREN SERVICES
(4) CATHOLIC CHARITIES OF THE ARCHDIOCESE OF	74-1109733	501(C)(3)	324,019	0			CHILDREN AND FAMILY SERVICES

GALVESTON-HOUSTON 2900 LOUISIANA STREET HOUSTON, TX 770063435						
(5) CATHOLIC CHARITIES OF LOS ANGELES INC 1531 JAMES M WOOD BLVD LOS ANGELES, CA 90015	95-1690973	501(C)(3)	565,946	0		CHILDREN AND FAMILY SERVICES
(6) CATHOLIC CHARITIES OF LOUISVILLE 2222 W MARKET ST LOUISVILLE, KY 40212	61-1239600	501(C)(3)	215,011	0		CHILDREN SERVICES
(7) CATHOLIC CHARITIES OF THE ARCHDIOCESE OF NEWARK 590 NORTH 7TH STREET NEWARK, NJ 071072522	22-2164120	501(C)(3)	160,857	0		CHILDREN AND FAMILY SERVICES
(8) CATHOLIC CHARITIES OF SOUTHWEST KANSAS 906 CENTRAL AVENUE DODGE CITY, KS 67801	48-0697602	501(C)(3)	97,795	0		CHILDREN AND FAMILY SERVICES
(9) CATHOLIC CHARITIES OF SOUTHWEST OHIO ARCHDIOCESE OF CINCINNATI 7162 READING ROAD SUITE 600 CINCINNATI, OH 45237	31-0536968	501(C)(3)	190,434	0		CHILDREN SERVICES
(10) CATHOLIC CHARITIES OF TENNESSEE 2806 MCGAVOCK PIKE NASHVILLE, TN 37214	62-0679520	501(C)(3)	160,690	0		CHILDREN SERVICES
(11) CHARLOTTE CENTER FOR LEGAL ADVOCACY 1431 ELIZABETH AVE CHARLOTTE, NC 28204	56-1202940	501(C)(3)	133,184	0		CHILDREN AND FAMILY SERVICES
(12) CHRIS 180 1017 FAYETTEVILLE RD SOUTHEAST ATLANTA, GA 30316	58-1430183	501(C)(3)	8,934,129	0		CHILDREN SERVICES
(13) COMMUNITY LEGAL CENTER 80 MONROE AVENUE SUITE 415 MEMPHIS, TN 381035406	62-1558575	501(C)(3)	172,526	0		CHILDREN AND FAMILY SERVICES
(14) CREATIVE SOLUTIONS FOR KIDS & FAMILIES 1405 SPRUCE STREET SUITE A RIVERSIDE, CA 92507	20-2882315	501(C)(3)	2,728,495	0		CHILDREN SERVICES
(15) ETHIOPIAN TEWAHEDO SOCIAL SERVICES 4300 EAST BROAD STREET SUITE D WHITEHALL, OH 432131243	20-3525591	501(C)(3)	883,555	0		RESETTLEMENT AND INTEGRATION SERVICES
(16) ICNA RELIEF USA PROGRAMS INC 1529 JERICHO TURNPIKE NEW HYDE PARK, NY 11040	04-3810161	501(C)(3)	1,113,761	0		REFUGEE RESETTLEMENT
(17) KENNEDY KRIEGER 707 NORTH BROADWAY BALTIMORE, MD 21205	52-1524965	501(C)(3)	141,461	0		TRANSITIONAL FOSTER CARE
(18) LUTHERAN FAMILY SERVICES OF NEBRASKA 124 SOUTH 24TH STREET SUITE 230 OMAHA, NE 681021226	23-7267972	501(C)(3)	2,948,582	0		CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
(19) LUTHERAN FAMILY SERVICES OF THE CAROLINAS PO BOX 2369 SALISBURY, NC 281452369	56-1286323	501(C)(3)	12,008,515	0		CHILDREN SERVICES
(20) LUTHERAN FAMILY SERVICES OF VIRGINIA 2609 MCVITTY ROAD ROANOKE, VA 24018	54-1222012	501(C)(3)	4,027,314	0		CHILDREN SERVICES
(21) LUTHERAN FAMILY SERVICES OF ROCKY MOUNTAINS 363 S HARLAN STREET 200 DENVER, CO 802263556	84-0775550	501(C)(3)	6,434,326	0		CHILDREN SERVICES
(22) LUTHERAN SERVICES FLORIDA 3625A WEST WATERS AVENUE TAMPA, FL 336142783	59-2198911	501(C)(3)	5,907,949	0		CHILDREN SERVICES
(23) LUTHERAN SOCIAL SERVICE OF MINNESOTA 2414 PARK AVENUE MINNEAPOLIS, MN 55404	41-0872993	501(C)(3)	3,907,038	0		CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
(24) LUTHERAN SOCIAL SERVICES OF METROPOLITAN NEW YORK 475 RIVERSIDE DRIVE SUITE 1244 NEW YORK, NY 101150046	13-2658548	501(C)(3)	1,024,148	0		CHILDREN SERVICES
(25) LUTHERAN SOCIAL SERVICES OF MICHIGAN 3000 EAST WATERS AVENUE ANN ARBOR, MI 481063000	38-1360553	501(C)(3)	7,912,889	0		REFUGEE RESETTLEMENT



8131 EAST JEFFERSON DETROIT, MI 482142691						
(26) LUTHERAN SOCIAL SERVICES OF NORTHEASTERN FLORIDA 4615 PHILIPS HIGHWAY JACKSONVILLE, FL 322077265	59-1965600	501(C)(3)	1,731,736	0		RESETTLEMENT AND INTEGRATION SERVICES
(27) LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA 705 E 41ST STREET SUITE 200 SIOUX FALLS, SD 571056048	46-0224731	501(C)(3)	607,624	0		RESETTLEMENT AND INTEGRATION SERVICES
(28) LUTHERAN SOCIAL SERVICES OF THE SOUTHWEST 2502 E UNIVERSITY DRIVE STE 125 PHOENIX, AZ 85034	86-0252302	501(C)(3)	3,869,064	0		ASYLUM SERVICES; CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
(29) LUTHERAN SOCIAL SERVICES OF WISCONSIN AND UPPER MICHIGAN PO BOX 88736 MILWAUKEE, WI 532880736	39-0816846	501(C)(3)	2,220,439	0		REFUGEE RESETTLEMENT
(30) MOHAWK VALLEY RESOURCE CENTER FOR REFUGEES 201 BLEECKER ST UTICA, NY 135012210	16-1158764	501(C)(3)	1,249,116	0		RESETTLEMENT AND INTEGRATION SERVICES
(31) MOSAIC FAMILY SERVICES 4144 NORTH CENTRAL EXPRESSWAY DALLAS, TX 752042105	75-2484565	501(C)(3)	180,757	0		CHILDREN SERVICES
(32) NORTHERN VIRGINIA FAMILY SERVICES 10455 WHITE GRANITE DR STE 100 OAKTON, VA 22124	54-0791977	501(C)(3)	232,006	0		CHILDREN AND FAMILY SERVICES
(33) REFUGEE SERVICES OF TEXAS 9241 LBJ FREEWAY SUITE 210 DALLAS, TX 752433447	75-1618251	501(C)(3)	699,337	0		CHILDREN SERVICES
(34) SAN FERNANDO OUTREACH CENTER 1109 CORONEL STREET SAN FERNANDO, CA 91340	95-1684078	501(C)(3)	89,063	0		REFUGEE RESETTLEMENT
(35) UPBRING 8305 CROSS PARK DRIVE AUSTIN, TX 78754	32-0515615	501(C)(3)	316,112	0		CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
(36) BETHANY CHRISTIAN SERVICES OF MICHIGAN 901 EASTERN AVENUE NE GRAND RAPIDS, MI 49501	38-3542119	501(C)(3)	49,476,074	0		CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
(37) THE WOMEN'S BUILDING ATTN ACCOUNTING DEPT 3543 18TH ST 8 SAN FRANCISCO, CA 94110	94-1730620	501(C)(3)	855,954	0		CHILDREN AND FAMILY SERVICES
(38) CATHOLIC CHARITIES OF BALTIMORE ESPERANZA CENTER 430 S BROADWAY BALTIMORE, MD 21231	52-0591538	501(C)(3)	326,421	0		CHILDREN AND FAMILY SERVICES
(39) CRITTENTON SERVICES FOR CHILDREN & FAMILIES 801 E CHAPMAN SUITE 203 FULLERTON, CA 92831	95-2492427	501(C)(3)	11,875	0		REFUGEE RESETTLEMENT
(40) LUTHERAN SERVICES IN AMERICA 100 MARYLAND AVE NE SUITE 500 WASHINGTON, DC 20002	36-3304707	501(C)(3)	17,083,204	0		CHILDREN SERVICES
(41) DIAKON CHILD FAMILY & COMMUNITY MINISTRIES 1 S HOME AVE TOPTON, PA 19562	46-5390969	501(C)(3)	208,445	0		REFUGEE RESETTLEMENT
(42) LUTHERAN MINISTRIES OF GEORGIA ATTN JOHN SHEREIKIS 756 WEST PEACHTREE ST NW ATLANTA, GA 30308		501(C)(3)	8,055,152	0		CHILDREN AND FAMILY SERVICES
(43) LUTHERAN SERVICES IN IOWA 3125 COTTAGE GROVE AVENUE DES MOINES, IA 503113809	42-0698267	501(C)(3)	3,382,973	0		CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
(44) JOINT DEVELOPMENT ASSOCIATES INTERNATIONAL INC 2695 PATTERSON RD UNIT 2 188 GRAND JUNCTION, CO 81506	84-1286934	501(C)(3)	112,450	0		REFUGEE RESETTLEMENT
(45) JEWISH VOCATIONAL SERVICE	43-0984198	501(C)(3)	327,737	0		TRANSITIONAL FOSTER CARE

SERVICE 4600 THE PASEO KANSAS CITY KANSAS CITY, MO 641101826						FOSTER CARE
(46) KENNEDY-DONOVAN CENTER INC ONE COMMERCIAL STREET FOXBORO, MA 02035	04-2519028	501(C)(3)	53,255	0		TRANSITIONAL FOSTER CARE
(47) LUTHERAN SOCIAL SERVICES OF NEW ENGLAND 14 EAST WORCESTER STREET SUITE 300 WORCESTER, MA 01604	06-1272794	501(C)(3)	4,437,116	0		CHILDREN SERVICES
(48) BALTIMORE IMMIGRATION AND REFUGEE SERVICE 3516 EASTERN AVENUE BALTIMORE, MD 21224		501(C)(3)	6,719	0		CHILDREN AND FAMILY SERVICES
(49) LUTHERAN FAMILY SERVICES OF OREGON & SW WASHINGTON MULTICULTURAL COMMUNITY SERVICES 605 S E 39TH AVENUE PORTLAND, OR 972143298		501(C)(3)	4,865,009	0		CHILDREN AND FAMILY SERVICES
(50) REFUGEE AND IMMIGRANT SERVICES & EDUCATION PO BOX 866 NOEL, MO 64854	82-1779829	501(C)(3)	562,503	0		REFUGEE RESETTLEMENT

2	Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . .	50
3	Enter total number of other organizations listed in the line 1 table . . . . .	0

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) GIFT CARDS AND FINANCIAL ASSISTANCE	570	3,231,057			
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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:	LIRS HAS A WELL-DEFINED SYSTEM OF CONTROLS TO ENSURE SUB-RECIPIENTS USE GRANT FUNDS AS EXPECTED. INITIALLY, SUB-RECIPIENTS SUBMIT PROPOSED BUDGETS THAT ARE REVIEWED IN RELATION TO THE DELIVERABLES, AND APPROVED BEFORE SUB-AWARDS ARE ISSUED. ON A MONTHLY BASIS, REIMBURSEMENT REQUESTS ARE REVIEWED FOR REASONABLENESS AND IN RELATION TO THE BUDGETS BEFORE REIMBURSEMENTS ARE MADE. PARTNER AUDITS PREPARED IN COMPLIANCE WITH THE UNIFORM GUIDANCE ARE SUBMITTED ANNUALLY AND RECONCILED TO THE FINANCIAL RECORDS OF LIRS, AND LIRS FOLLOWS UP ON ANY SIGNIFICANT FINDINGS IN THOSE AUDITS. LIRS PERIODICALLY PROVIDES TRAINING ON THE UNIFORM GUIDANCE, GAAP, AND SPECIFIC ACCOUNTING ISSUES RELE TO LIRS ISSUED SUB-AWARDS. LIRS MAINTAINS A CHECKLIST OF VARIOUS ASPECTS OF EACH SUB-RECIPIENT'S FINANCIAL STATUS, COMPLIANCE, PROCEDURES AN ACCOUNTING SYSTEMS USED FOR COST ALLOCATION AND CAPTURING IN-KIND CONTRIBUTIONS. PERIODICALLY, AND WHENEVER ISSUES ARE IDENTIFIED, LIRS CONDUCTS ON-SITE FINANCIAL MONITORING TO SPEAK WITH STAFF AND DIRECTLY OBSERVE SYSTEMS AND PROCESSES.

Software ID:  
Software Version:

efile Public Visual Render

ObjectID: 202432259349301053 - Submission: 2024-08-12

TIN: 13-2574854

Schedule J  
(Form 990)

Compensation Information

OMB No. 1545-0047

2023

Open to Public Interaction

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
► Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
► Attach to Form 990.  
► Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGE		Employer identification number 13-2574854	
<b>Part I Questions Regarding Compensation</b>			
		Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<b>b</b> If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .		<b>1b</b>	
<b>2</b> 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 on Line 1a? . . . . .		<b>2</b>	Yes
<b>3</b> 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. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee			
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: <b>a</b> Receive a severance payment or change-of-control payment? . . . . . <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . . <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . . If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		<b>4a</b> <b>4b</b> <b>4c</b>	No No No
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>			
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <b>a</b> The organization? . . . . . <b>b</b> Any related organization? . . . . . If "Yes," on line 5a or 5b, describe in Part III.		<b>5a</b> <b>5b</b>	No No
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <b>a</b> The organization? . . . . . <b>b</b> Any related organization? . . . . . If "Yes," on line 6a or 6b, describe in Part III.		<b>6a</b> <b>6b</b>	No No
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .		<b>7</b>	No
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .		<b>8</b>	No
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .		<b>9</b>	

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

Cat. No. 50053T

Schedule J (Form 990) 2023

Page 2

Schedule J (Form 990) 2023

Page 2

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that 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, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 KRISH O'MARA VIGNARAJAH CEO	(i)	502,068	100,307	0	26,948	13,644	642,967	0
	(ii)	0	0	0	0	0	0	0
2 LEE WILLIAMS VICE PRES PROGRAMS	(i)	250,398	22,357	0	23,283	28,017	324,055	0
	(ii)	0	0	0	0	0	0	0
3 F ANDREW PEPITO CFO	(i)	244,999	42,757	0	24,459	2,450	314,665	0
	(ii)	0	0	0	0	0	0	0
4 GERI O'DONOGHUE VICE PRES HUMAN RESOURCES	(i)	205,499	18,397	0	20,905	22,501	267,302	0
	(ii)	0	0	0	0	0	0	0

5 ERIN TAYLOR DIRECTOR COMMUNICATIONS	(i)	182,239	17,804	0	15,951	13,139	229,133	0
	(ii)	0	0	0	0	0	0	0
6 MARIA MASKELL DIRECTOR FOR IT	(i)	170,133	325	0	16,507	31,610	218,575	0
	(ii)	0	0	0	0	0	0	0
7 ANDREW STEELE VP DEVELOPMENT AND MOBILIZATION	(i)	177,158	16,304	0	12,458	12,144	218,064	0
	(ii)	0	0	0	0	0	0	0
8 LORIE DAVIDSON DIR CHILDREN & FAMILY SERV	(i)	170,350	325	0	17,114	13,442	201,231	0
	(ii)	0	0	0	0	0	0	0
9 ZHUOYING FAN DIRECTOR	(i)	148,389	325	0	15,098	35,503	199,315	0
	(ii)	0	0	0	0	0	0	0
10 SABA BERHANE DIRECTOR	(i)	144,914	325	0	14,356	11,790	171,385	0
	(ii)	0	0	0	0	0	0	0
11 ALLISON COMO CONTROLLER	(i)	133,101	325	0	13,259	12,584	159,269	0
	(ii)	0	0	0	0	0	0	0
12 MEGAN BRACY DIR REFUGEE AND MIGRANT SERVICES	(i)	137,985	1,525	0	14,339	2,460	156,309	0
	(ii)	0	0	0	0	0	0	0
13 VIRGINIA FITCHETT DEPUTY DIRECTOR	(i)	138,632	1,525	0	13,505	2,198	155,860	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

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

Schedule J (Form 990) 2023

Additional Data

Return to Form

Software ID:  
Software Version:

Schedule K  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
LUTHERAN IMMIGRATION & REFUGEE SERVICE  
INC DBA GLOBAL REFUGE

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number  
13-2574854

(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 MARYLAND ECONOMIC DEVELOPMENT CORP		52-1376562	57420NOAV	07-26-2007	5,942,546	ADVANCE REFUNDING OF REVENUE BONDS		X		X		X

Part II Proceeds		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Amount of bonds retired . . . . .								
2	Amount of bonds legally defeased . . . . .								
3	Total proceeds of issue . . . . .								
4	Gross proceeds in reserve funds . . . . .								
5	Capitalized interest from proceeds . . . . .								
6	Proceeds in refunding escrows . . . . .								
7	Issuance costs from proceeds . . . . .								
8	Credit enhancement from proceeds . . . . .								
9	Working capital expenditures from proceeds . . . . .								
10	Capital expenditures from proceeds . . . . .								
11	Other spent proceeds . . . . .								
12	Other unspent proceeds . . . . .								
13	Year of substantial completion . . . . .								
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2020, a current refunding issue)? . . . . .		X						
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2020, an advance refunding issue)? . . . . .	X							
16	Has the final allocation of proceeds been made? . . . . .	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X							

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50193E Schedule K (Form 990) 2023

Page 2

Schedule K (Form 990) 2023

Page 2

Part III Private Business Use		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X						
2	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X						
3a	Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property? . . . . .		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . .								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . .								
6	Total of lines 4 and 5 . . . . .								
7	Does the bond issue meet the private security or payment test? . . . . .		X						
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of. . . . .								
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							

Part IV Arbitrage		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X						
2	If "No" to line 1, did the following apply? . . . . .								
a	Rebate not due yet? . . . . .		X						
b	Exception to rebate? . . . . .		X						
c	No rebate due? . . . . .	X							
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
3	Is the bond issue a variable rate issue? . . . . .		X						

Schedule K (Form 990) 2023

Page 3

Schedule K (Form 990) 2023

Page 3

Part IV Arbitrage (Continued)		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider . . . . .								
c	Term of hedge . . . . .								
d	Was the hedge superintegrated? . . . . .								
e	Was the hedge terminated? . . . . .								
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b	Name of provider . . . . .								
c	Term of GIC . . . . .								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148? . . . . .	X							

Part V Procedures To Undertake Corrective Action									
		A		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							

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: MARYLAND ECONOMIC DEVELOPMENT CORP. DATE THE REBATE COMPUTATION WAS PERFORMED: 06/30/2017
SCHEDULE K, PART I	LUTHERAN IMMIGRATION AND REFUGEE SERVICE, INC. AND LUTHERAN WORLD RELIEF (EIN: 13-2574963), AN UNRELATED 501(C)(3) ORGANIZATION, ARE JOINTLY AND SEVERABLY LIABLE FOR THE BONDS AND AS SUCH, EACH HAS RECORDED 50% OF THE OUTSTANDING DEBT AND RELATED ISSUE COSTS ON THE FINANCIAL STATEMENTS. 100% OF LIABILITY AND RELATED COSTS ARE REPORTED ON SCHEDULE K.

Schedule K (Form 990) 2023

Additional Data

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Software ID:

Software Version:

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ObjectId: 202432259349301053 - Submission: 2024-08-12

TIN: 13-2574854

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

► Attach to Form 990.

► Go to [www.irs.gov/Form990](https://www.irs.gov/Form990) for the latest information.

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGE	Employer identification number 13-2574854
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Part I Types of Property				
	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				

13	Qualified conservation contribution—Historic structures . . . . .										
14	Qualified conservation contribution—Other . . . . .										
15	Real estate—Residential . . . . .										
16	Real estate—Commercial . . . . .										
17	Real estate—Other . . . . .										
18	Collectibles . . . . .										
19	Food inventory . . . . .										
20	Drugs and medical supplies . . . . .										
21	Taxidermy . . . . .										
22	Historical artifacts . . . . .										
23	Scientific specimens . . . . .										
24	Archeological artifacts . . . . .										
25	Other (HOME FURNITURE)	X	5	112,723	FMV						
26	Other ( )										
27	Other ( )										
28	Other ( )										
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement				29						
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .				<table><tr><td></td><td>Yes</td><td>No</td></tr><tr><td>30a</td><td></td><td>No</td></tr></table>		Yes	No	30a		No
	Yes	No									
30a		No									
b	If "Yes," describe the arrangement in Part II.										
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?				<table><tr><td>31</td><td>Yes</td><td></td></tr></table>	31	Yes				
31	Yes										
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .				<table><tr><td>32a</td><td></td><td>No</td></tr></table>	32a		No			
32a		No									
b	If "Yes," describe in Part II.										
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.										

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Schedule M (Form 990) (2023)Page 2

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Schedule M (Form 990) (2023)



<b>efile Public Visual Render</b>	<b>ObjectID: 202432259349301053 - Submission: 2024-08-12</b>	<b>TIN: 13-2574854</b>
<b>SCHEDULE O</b> <b>(Form 990)</b>	<b>Supplemental Information to Form 990 or 990-EZ</b> Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ. Go to <a href="https://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information.	OMB No. 1545-0047 <b>2023</b> Open to Public Inspection
Department of the Treasury Internal Revenue Service	Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE INC DBA GLOBAL REFUGE	Employer identification number 13-2574854

Return Reference	Explanation
FORM 990, PART I, LINE 1	THOSE WHO SEEK SAFETY FROM PERSECUTION; REUNITES FAMILIES TORN APART BY CONFLICT; RESETTLES REFUGEES; AND PROTECTS VULNERABLE CHILDREN WHO ARRIVE ALONE IN THE UNITED STATES.
FORM 990, PART VI, SECTION B, LINE 11B	EACH YEAR PRIOR TO DISTRIBUTION TO THE LIRS BOARD OF DIRECTORS, THE AUDIT COMMITTEE REVIEWS AND DISCUSSES THE DRAFT FORM 990 AFTER ITS REVIEW BY LIRS CERTIFIED PUBLIC ACCOUNTANTS. THE COMPLETED FORM 990 IS MADE AVAILABLE TO THE ENTIRE BOARD FOR REVIEW AND QUESTIONS BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE.
FORM 990, PART VI, SECTION B, LINE 12C	LIRS BOARD POLICY REQUIRES ALL DIRECTORS, OFFICERS, COMMITTEE MEMBERS AND LIRS SENIOR MANAGERS TO IDENTIFY ACTUAL AND POTENTIAL CONFLICTS OF INTEREST AND COMPLETE A DECLARATION OF A CONFLICT OF INTEREST STATEMENT ANNUALLY WHICH IS REVIEWED BY THE BOARD GOVERNANCE COMMITTEE. ANY DIRECTOR, OFFICER, COMMITTEE MEMBER OR SENIOR MANAGER WHO DISCLOSES A DIRECT OR INDIRECT FINANCIAL OR OTHER MATERIAL INTERESTS IN A PROPOSED OR EXISTING ARRANGEMENT WILL NOT BE ALLOWED TO BE A PART OF THE DISCUSSION OR DECISION-MAKING ON THE MATTER THAT RESULTS IN THE CONFLICT OF INTEREST. IF ANY DIRECTOR, OFFICER, COMMITTEE MEMBER OR SENIOR MANAGER FAILS TO DISCLOSE A DIRECT OR INDIRECT FINANCIAL OR OTHER MATERIAL INTEREST SUBJECT TO THE POLICY, S/HE WILL BE INFORMED AND GIVEN THE OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. IF THE BOARD OR COMMITTEE OR PRESIDENT AND CEO DETERMINES THAT THE INDIVIDUAL HAS FAILED TO DISCLOSE A CONFLICT OF INTEREST, THEY WILL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.
FORM 990, PART VI, SECTION B, LINE 15	FOR LIRS' CEO'S COMPENSATION, AN INDEPENDENT CONSULTANT PERFORMS AN ANALYSIS ON A REGULAR BASIS USING INDEPENDENT RESEARCH WHICH CONSIDERS THE ORGANIZATION'S BUDGET, THE CURRENT COMPENSATION, AND THE NUMBER OF YEARS SERVED BY THE CEO. THE ANALYSIS USES SALARY SURVEYS THAT PROVIDE A SALARY RANGE THAT IS COMPETITIVE WITH SIMILAR NON-PROFITS IN THE SAME GEOGRAPHIC AREA. THE FINDINGS ARE PRESENTED TO THE BOARD'S EXECUTIVE COMMITTEE, WHICH REVIEWS THE CONSULTANT'S REPORT IN CONJUNCTION WITH THE CEO'S PERFORMANCE AND PRESENTS A RECOMMENDATION TO THE FULL BOARD. THE FULL BOARD APPROVES THE CEO'S COMPENSATION FOR THE UPCOMING YEAR. FOR ALL OTHER LIRS STAFF POSITIONS, AN INDEPENDENT CONSULTANT PERFORMS AN ANALYSIS USING INDEPENDENT RESEARCH TO DETERMINE COMPETITIVE SALARY RANGES FOR THE VARIOUS GRADES OF POSITIONS WITHIN LIRS. THIS ANALYSIS IS COMPLETED EVERY OTHER YEAR AND THE BOARD APPROVES THE SALARY RANGES FOR ALL RESPECTIVE JOB GRADES. THE CEO SETS AND/OR APPROVES THE PARTICULAR SALARIES WITHIN THESE GRADES FOR STAFF. BOARD OFFICER POSITIONS ARE NON-STAFF, VOLUNTEER POSITIONS AND RECEIVE NO COMPENSATION.
FORM 990, PART VI, SECTION C, LINE 19	LIRS MAKES ITS AUDITED FINANCIAL STATEMENTS, FORM 990, LIST OF CURRENT BOARD OF DIRECTORS, AND OTHER INFORMATION THAT MAY BE USEFUL IN UNDERSTANDING LIRS' VISION, MISSION, VALUES, GOALS AND ACTIVITIES AVAILABLE ON THE LIRS WEBSITE AT WWW.LIRS.ORG. THIS INFORMATION IS ALSO AVAILABLE TO THE PUBLIC UPON REQUEST. SUMMARY FINANCIAL STATEMENTS, SENIOR MANAGEMENT, AND THE LIST OF CURRENT BOARD OF DIRECTORS ARE ALSO PUBLISHED IN THE ANNUAL REPORT WHICH IS DISTRIBUTED TO DONORS AND OTHER STAKEHOLDERS.

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

Cat. No. 51056K

Schedule O (Form 990) 2023

**Additional Data**[Return to Form](#)

**Software ID:**  
**Software Version:**

<b>efile Public Visual Render</b>	<b>ObjectID: 202432259349301053 - Submission: 2024-08-12</b>	<b>TIN: 13-2574854</b>
<b>SCHEDULE R</b> <b>(Form 990)</b>	<b>Related Organizations and Unrelated Partnerships</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990. Go to <a href="https://www.irs.gov/Form990">www.irs.gov/Form990</a> for instructions and the latest information.	OMB No. 1545-0047 <b>2023</b> Open to Public Inspection
Department of the Treasury Internal Revenue Service	Name of the organization	Employer identification number

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 No
(1)LUTHERAN CENTER CORPORATION 700 LIGHT STREET  BALTIMORE, MD 21230 52-2055143		MD	501(C)(3)	LINE 12A, I		<input type="checkbox"/> <input type="checkbox"/> No
(2)NEW AMERICAN COMMUNITY LENDING CORPORATION 700 LIGHT STREET  BALTIMORE, MD 21230 88-3474687		MD	501(C)(3)	LINE 12A, I		<input type="checkbox"/> <input type="checkbox"/> No
						<input type="checkbox"/> <input type="checkbox"/>
						<input type="checkbox"/> <input type="checkbox"/>
						<input type="checkbox"/> <input type="checkbox"/>
						<input type="checkbox"/> <input type="checkbox"/>
						<input type="checkbox"/> <input type="checkbox"/>

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.												
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.									
(a) Name, address, and EIN of	(b) Primary activity	(c) Legal	(d) Direct controlling	(e) Type of entity	(f) Share of total	(g) Share of end-of-	(h) Percentage	(i) Section 512(b)	

related organization		domicile (state or foreign country)	entity	(C corp, S corp, or trust)	income	year assets	ownership	(13) controlled entity?	
								Yes	No
(1) NEW AMERICAN CAREERS INC 700 LIGHT STREET BALTIMORE, MD 21230 93-3141777	REFUGEE EMPLOYMENT SERVICES	MD		C		307,270	100.000 %		No

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**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**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 organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .

- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .

- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s) . . . . .
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .

- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .

- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k	Yes	
1l	Yes	
1m		No
1n	Yes	
1o		No
1p	Yes	
1q	Yes	
1r		No
1s		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign)	(d) Predominant income (related, unrelated, or mixed)	(e) Are all partners section 501(c)(3) organizations?	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?	(i) Code V-UBI amount in box 20 of Schedule	(j) General or managing partner?	(k) Percentage ownership
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## Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
SCHEDULE R, PART II, COLUMN (B)	NAME OF RELATED ORGANIZATION: LUTHERAN CENTER CORPORATION PRIMARY ACTIVITY: PROVIDES OFFICE SPACE FOR VARIOUS LUTHERAN AND AFFILIATED CHARITABLE ORGANIZATIONS.
SCHEDULE R, PART II, COLUMN (B)	NAME OF RELATED ORGANIZATION: NEW AMERICAN COMMUNITY LENDING CORPORATION PRIMARY ACTIVITY: FINANCIALLY EMPOWERS REFUGEES, IMMIGRANTS, AND ASYLUM SEEKERS TO PROMOTE STABILITY, SECURITY AND A SHARE IN THE AMERICAN DREAM.

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