

PUBLIC DISCLOSURE COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2018

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2018 calendar year, or tax year beginning **OCT 1, 2018** and ending **SEP 30, 2019**

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization LSA ELMS PROPERTY, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 947 City or town, state or province, country, and ZIP or foreign postal code SALISBURY, NC 28145-0947	D Employer identification number 26-3739962
	E Telephone number 704-637-2870	G Gross receipts \$ 1,626,655.
	F Name and address of principal officer: TED GOINS SAME AS C ABOVE	H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527	J Website: ▶ WWW.LSCAROLINAS.NET	H(c) Group exemption number ▶ 9386
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶	L Year of formation: 2008	M State of legal domicile: NC

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: EMPOWERED BY CHRIST, WE WALK TOGETHER WITH ALL WE SERVE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	3
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	8
9		Program service revenue (Part VIII, line 2g)	9	885,000.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	19,608.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	400.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	905,008.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13
	14	Benefits paid to or for members (Part IX, column (A), line 4)	14	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	2,283.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	824,428.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	826,711.
	19	Revenue less expenses. Subtract line 18 from line 12	19	78,297.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	20	8,374,165.
	21	Total liabilities (Part X, line 26)	21	8,317,083.
	22	Net assets or fund balances. Subtract line 21 from line 20	22	57,082.

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 KIRBY NICKERSON, CFO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name AMY BIBBY	Preparer's signature <i>Amy Bibby</i>
	Firm's name ▶ DIXON HUGHES GOODMAN LLP	Date 08/17/20
	Firm's address ▶ 500 RIDGEFIELD COURT ASHEVILLE, NC 28806	Check if self-employed <input type="checkbox"/> PTIN P00445891
		Firm's EIN ▶ 56-0747981
		Phone no. (828) 254-2254

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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 \$ 1,444,548. including grants of \$) (Revenue \$ 1,575,804.)

LSA ELMS PROPERTY, INC. OWNS THE LAND AND BUILDING LOCATED AT 3750 HARPER ROAD IN CLEMMONS, NC. THE CORPORATION LEASES THE BUILDING TO LSA ELMS AT TANGLEWOOD, INC., WHICH STRIVES TO BE A TRUE HOME FOR ITS RESIDENTS, A PLACE OF COMFORT, SECURITY AND BELONGING.

AS LESSOR, LSA ELMS PROPERTY, INC. CHARGES REASONABLE LEASE PAYMENTS SUFFICIENT TO PROVIDE ON-GOING UPKEEP OF THE FACILITY.

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

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

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses 1,444,548.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body? 8b Each committee... 9 Is there any officer, director, trustee...

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 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. [X] Own website [X] Another's website [X] Upon request [X] 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 KIRBY NICKERSON - 704-754-8228 1416 S. MARTIN LUTHER KING JR. AVE, SALISBURY, NC 28144

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 [X]

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... List all of the organization's current key employees... List the organization's five current highest compensated employees... List all of the organization's former officers, key employees, and highest compensated employees... List all of the organization's former directors or trustees...

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

[] Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes entries for TED GOINS, ERIC HOYLE, BETTY LOHR, KAREN MADDRY, KIRBY NICKERSON, KESHA SMITH, and ELIZABETH KUHN.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total							0.	1,169,354.	32,747.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	1,169,354.	32,747.	

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 **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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>	X	
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>		X

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
NONE		

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**

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f					
Program Service Revenue	2 a	RENTAL INCOME	Business Code 532000	1,575,804.	1,575,804.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1,575,804.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		21,276.		21,276.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real (ii) Personal				
		Less: rental expenses					
		Rental income or (loss)					
		d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		Less: cost or other basis and sales expenses					
		Gain or (loss)					
		d	Net gain or (loss)		375.		375.
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		Less: direct expenses	b				
		c	Net income or (loss) from fundraising events				
9 a	Gross income from gaming activities. See Part IV, line 19	a					
	Less: direct expenses	b					
	c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances	a					
	Less: cost of goods sold	b					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
11 a	MISCELLANEOUS REVENUE	900099	29,200.		29,200.		
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		29,200.				
12	Total revenue. See instructions		1,626,655.	1,575,804.	0.	50,851.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	46,364.	46,364.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	727.	727.		
9 Other employee benefits	9,534.	9,534.		
10 Payroll taxes	7,990.	7,990.		
11 Fees for services (non-employees):				
a Management	14,330.		14,330.	
b Legal				
c Accounting	450.		450.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	912.		912.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	4,665.	4,665.		
12 Advertising and promotion	14,424.		14,424.	
13 Office expenses	1,941.	1,379.	562.	
14 Information technology	26,150.		26,150.	
15 Royalties				
16 Occupancy	61,393.	19,043.	42,350.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	785,372.	785,372.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	487,190.	487,190.		
23 Insurance	14,290.		14,290.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER EXPENSES	104,333.	82,284.	22,049.	
b _____				
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	1,580,065.	1,444,548.	135,517.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	244,271.	1	123,831.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	15,971.	4	25,764.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 20,239,299.		
	b Less: accumulated depreciation	10b 3,257,674.	6,328,526.	10c 16,981,625.
	11 Investments - publicly traded securities	838,465.	11	872,992.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	946,932.	15	1,292,256.
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,374,165.	16	19,296,468.	
Liabilities	17 Accounts payable and accrued expenses	-1,891.	17	148,571.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	8,282,237.	20	8,057,101.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	10,865,050.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	36,737.	25	108,287.
	26 Total liabilities. Add lines 17 through 25	8,317,083.	26	19,179,009.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	57,082.	27	117,459.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	57,082.	33	117,459.	
34 Total liabilities and net assets/fund balances	8,374,165.	34	19,296,468.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,626,655.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,580,065.
3	Revenue less expenses. Subtract line 2 from line 1	3	46,590.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	57,082.
5	Net unrealized gains (losses) on investments	5	13,787.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	117,459.

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 in 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 separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2018)

SCHEDULE A
(Form 990 or 990-EZ)

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 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization <p style="text-align: center;">LSA ELMS PROPERTY, INC.</p>	Employer identification number <p style="text-align: center;">26-3739962</p>
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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 or 990-EZ).)
- 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 **section 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 in 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		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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	885,000.	885,000.	885,000.	885,000.	1575804.	5115804.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	885,000.	885,000.	885,000.	885,000.	1575804.	5115804.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						5115804.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6	885,000.	885,000.	885,000.	885,000.	1575804.	5115804.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	11,238.	10,857.	15,741.	19,266.	21,276.	78,378.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	11,238.	10,857.	15,741.	19,266.	21,276.	78,378.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				400.	29,200.	29,600.
13 Total support. (Add lines 9, 10c, 11, and 12.)	896,238.	895,857.	900,741.	904,666.	1626280.	5223782.

14 First five years. 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 **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	97.93 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	98.46 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	1.50 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	1.54 %

19a 33 1/3% support tests - 2018. 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 - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c 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)? <i>If "Yes," explain in Part VI 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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, 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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the 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 Part VI 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>		
2 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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
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? <i>If "Yes," then in Part VI identify those supported organizations and explain 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.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
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? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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	Adjusted Net Income (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):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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 or 990-EZ) 2018

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

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.)

Multiple horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **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.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018
Open to Public Inspection

Name of the organization LSA ELMS PROPERTY, INC. **Employer identification number** 26-3739962

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		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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)?

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 SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) 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 SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2018

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:

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

2a Did the organization include an amount on Form 990, Part X, line 21, 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 on 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Temporarily restricted 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

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

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

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
1a Land		1,097,294.		1,097,294.
b Buildings		18,660,016.	3,175,647.	15,484,369.
c Leasehold improvements		254,548.	43,320.	211,228.
d Equipment		227,441.	38,707.	188,734.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 16,981,625.

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)		
Total. (Col. (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)		
Total. (Col. (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) INTERCOMPANY	1,292,256.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,292,256.

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE DEPOSITS	108,287.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	108,287.

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

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

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

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

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

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.

PART X, LINE 2:

SUBSTANTIALLY ALL AFFILIATES OF LSA AND LFS ARE ORGANIZED AS NORTH CAROLINA NONPROFIT ORGANIZATIONS AND ARE EXEMPT FROM INCOME TAXES UNDER INTERNAL REVENUE CODE (IRC) SECTION 501(C)(3) UNDER A GROUP EXEMPTION OF THE ELCA. LFS REAL PROPERTIES, INC. IS EXEMPT UNDER IRC SECTION 501(C)(2).

THE ORGANIZATIONS RECORD A LIABILITY FOR ANY TAX POSITION TAKEN THAT IS BENEFICIAL TO THE ORGANIZATIONS, INCLUDING ANY RELATED INTEREST AND PENALTIES, WHEN IT IS MORE LIKELY THAN NOT THE POSITION OF MANAGEMENT WITH RESPECT TO A TRANSACTION OR CLASS OF TRANSACTIONS WILL BE OVERTURNED BY A TAXING AUTHORITY UPON EXAMINATION. MANAGEMENT BELIEVES THERE ARE NO SUCH

Part XIII Supplemental Information (continued)

POSITIONS AS OF SEPTEMBER 30, 2019.

A series of horizontal lines provided for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization: **LSA ELMS PROPERTY, INC.**
 Employer identification number: **26-3739962**

Part I Questions Regarding Compensation

1a 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"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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 **1b**

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

4 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:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 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:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 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:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**

8 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 **8**

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
1b		
2		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

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

Schedule J (Form 990) 2018

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 aren't listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TED GOINS CEO/PRESIDENT	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	399,653.	0.	0.	0.	9,273.	408,926.	0.
(2) KIRBY NICKERSON CHIEF FINANCIAL OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	247,865.	0.	0.	0.	5,993.	253,858.	0.
(3) KESHA SMITH COO - SENIOR SERVICES	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	255,274.	0.	0.	0.	5,993.	261,267.	0.
(4) ELIZABETH KUHN CHIEF DEVELOPMENT OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	184,461.	0.	0.	0.	5,932.	190,393.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

LSA ELMS PROPERTY, INC.

Employer identification number

26-3739962

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LUTHERAN SERVICES FOR THE AGING, INC. (LSA) AND ITS AFFILIATED

ORGANIZATIONS ARE MINISTRIES OF THE NORTH CAROLINA SYNOD OF THE

EVANGELICAL LUTHERAN CHURCH IN AMERICA. THE LSA MISSION STATEMENT IS,

"EMPOWERED BY CHRIST, WE WALK TOGETHER WITH ALL WE SERVE."

LSA OPERATES NURSING HOMES, RETIREMENT COMMUNITIES, ASSISTED LIVING

RESIDENCES, AND ADULT DAY SERVICES IN ADDITION TO PROVIDING CARE

MANAGEMENT, HOME CARE, AND INFORMATION AND REFERRAL SERVICES IN NORTH

CAROLINA. LSA PROVIDES A MINISTRY OF CHRISTIAN CARE TO OLDER ADULTS AND

ADULTS WITH DISABILITIES REGARDLESS OF FAITH, RACE, DISABILITY, OR

ECONOMIC STATUS.

LSA IS MADE UP OF COMPASSIONATE PEOPLE WITH LOVING SPIRITS AND GENEROUS

HEARTS. RESIDENTS, STAFF, CLIENTS, PARTICIPANTS, FAMILIES, AND

VOLUNTEERS ALL STRIVE TO BE OF SERVICE TO GOD AND THE COMMUNITY.

MANY OF THE SENIORS SERVED BY LSA HAVE BEEN SERVICE ORIENTED AND

PHILANTHROPICALLY INCLINED THROUGHOUT THEIR LIVES AND CONTINUE TO SEEK

OPPORTUNITIES FOR COMMUNITY SERVICE. FOR THE YOUNG-ELDERS OF THE

RETIREMENT COMMUNITIES THOSE OPPORTUNITIES ARE ABUNDANT. RESIDENTS

THERE LOG IN HUNDREDS OF VOLUNTEER HOURS FOR LOCAL CHURCHES, HABITAT

FOR HUMANITY, THE ALZHEIMER'S ASSOCIATION, THE STATE VETERANS HOSPITAL,

FUND RAISING FOR CANCER RESEARCH, LITERACY COUNCILS, LOCAL HOSPITALS,

FOOD PANTRIES, HOMELESS SHELTERS, THE UNITED WAY, AND MENTORING

PROJECTS FOR LOCAL ELEMENTARY SCHOOLS. THEY HAVE PACKED BOXES FOR

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

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization LSA ELMS PROPERTY, INC.	Employer identification number 26-3739962
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SAMARITAN'S PURSE, GATHERED COATS FOR KIDS AND COLLECTED CANNED GOODS FOR FOOD PANTRIES. THEY HAVE SEWN, KNITTED, CROCHETED, AND QUILTED COUNTLESS ITEMS FOR CAUSES THROUGHOUT THE STATE AND BEYOND.

THE MORE FRAIL ELDERLY OF THE LSA NURSING HOMES AND ADULT DAY SERVICES MAY BE LESS VISIBLE, BUT ARE EQUALLY COMMITTED TO COMMUNITY SERVICE. SUPPORTED BY STAFF AND VOLUNTEERS, THEY HAVE HELD BLOOD DRIVES, THEY HAVE HOSTED BREAKFASTS FOR FIRE, POLICE, AND EMERGENCY SERVICE PERSONNEL, COLLECTED SCHOOL SUPPLIES FOR KIDS, AND ADOPTED NEEDY FAMILIES AT CHRISTMAS. THEY, TOO, HAVE LOGGED IN HUNDREDS OF HOURS IN PROJECTS FOR LOCAL SCHOOLS AND HOSPITALS, THE ARC, THE ALZHEIMER'S ASSOCIATION, MEALS-ON-WHEELS, THE HUMANE SOCIETY, THE AMERICAN RED CROSS, THE UNITED WAY, AND MORE.

LSA ALSO SERVES ITS COMMUNITIES BY WORKING COLLABORATIVELY WITH COLLEGES AND UNIVERSITIES THROUGHOUT NORTH CAROLINA INCLUDING CATAWBA AND LIVINGSTONE COLLEGES; CATAWBA VALLEY, GASTON, ROWAN-CABARRUS, STANLY, CALDWELL AND FORSYTH COMMUNITY COLLEGES; APPALACHIAN STATE, WINSTON-SALEM STATE, LENOIR-RHYNE AND DUKE UNIVERSITIES; AND THE UNIVERSITY OF NORTH CAROLINA AND HOOD THEOLOGICAL SEMINARY. THESE COLLABORATIVE EFFORTS FOSTER GROWTH AND COOPERATION, AND ULTIMATELY IMPROVE THE QUALITY OF LIFE FOR THE INSTITUTIONS AND THE COMMUNITIES.

LSA ALSO ENCOURAGES COMMUNITY MEMBERS TO SEEK VOLUNTEER, EDUCATIONAL, AND SPIRITUAL OPPORTUNITIES THROUGH ITS MINISTRIES. THE MINISTRIES OF LSA ARE ACTIVE, BUSY PLACES WHERE MULTIPLE GENERATIONS MEET IN A SPIRIT OF FUN, FELLOWSHIP AND COOPERATION. COMMUNITY EDUCATION OPPORTUNITIES ARE ALWAYS AVAILABLE ON TOPICS SUCH AS ADULT DAY CARE, ALZHEIMER'S

Name of the organization LSA ELMS PROPERTY, INC.	Employer identification number 26-3739962
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DISEASE, MEDICAID, MEDICARE, HEALTHCARE DIRECTIVES AND MORE.

FORM 990, PART VI, SECTION A, LINE 3:

LSA MANAGEMENT, INC. PROVIDES ADMINISTRATIVE SUPPORT, MANAGEMENT, ACCOUNTING, INFORMATION TECHNOLOGY, AND RESOURCE DEVELOPMENT SERVICES TO LUTHERAN SERVICES FOR THE AGING AND ITS AFFILIATES. SEE SCHEDULE R, PART V.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND THEN REVIEWED BY THE CHIEF FINANCIAL OFFICER, BEFORE MADE AVAILABLE TO THE BOARD OF DIRECTORS VIA A WEBSITE PORTAL. THE BOARD OF DIRECTORS REVIEW AND COMMENT ON THE FORM 990. ANY MATTERS ARE RAISED TO THE OUTSIDE ACCOUNTANTS FOR COLLABORATION AND ULTIMATE RESOLUTION.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS RECEIVE A BOARD MANUAL AS PART OF ORIENTATION WHEN THEY JOIN THE BOARD WHICH INCLUDES THE CORPORATE COMPLIANCE POLICY AND BYLAWS. BOTH THE POLICY AND THE BYLAWS ADDRESS CONFLICT OF INTEREST. THEREAFTER, ANNUALLY, THE BOARD OF DIRECTORS RECEIVE CORPORATE COMPLIANCE TRAINING AND COMPLETE A CONFLICT OF INTEREST DISCLOSURE.

FORM 990, PART VI, SECTION B, LINE 15:

ALL COMPENSATION LIMITS ARE COMPARED TO STATE AND NATIONAL RANGES BASED ON FACILITY SIZE AND EXPERIENCE OF STAFF. THE BOARD OF DIRECTORS APPROVE THE COMPENSATION OF THE CEO/PRESIDENT WHICH IS PAID BY THE MANAGING ORGANIZATION OF THE CONTROL GROUP.

Name of the organization LSA ELMS PROPERTY, INC.	Employer identification number 26-3739962
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ALL COMPENSATION LIMITS ARE COMPARED TO STATE AND NATIONAL RANGES BASED ON FACILITY SIZE AND EXPERIENCE OF STAFF. THE CEO/PRESIDENT APPROVES THE COMPENSATION OF OFFICERS AND KEY EMPLOYEES. OFFICERS OF THE CONTROLLED GROUP ARE PAID BY THE MANAGING ORGANIZATION AND CERTAIN ORGANIZATIONS WITHIN THE CONTROL GROUP ALSO COMPENSATE KEY EMPLOYEES DIRECTLY.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 ARE POSTED ON GUIDESTAR AND AVAILABLE UPON REQUEST AT THE LSA OFFICE LOCATED IN SALISBURY, NC.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION ONLY MAKES ITS CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC.

FORM 990, PART VI - ADDITIONAL INFORMATION

WHISTLEBLOWER POLICY

LUTHERAN SERVICES FOR THE AGING, INC. & AFFILIATES ARE COMMITTED TO THEIR ROLE IN PREVENTING HEALTH CARE FRAUD AND ABUSE AND COMPLYING WITH APPLICABLE STATE AND FEDERAL LAWS RELATED TO HEALTH CARE FRAUD AND ABUSE. THE CIVIL FALSE CLAIMS ACT PROVIDES FOR PROTECTION FOR EMPLOYEES FROM RETALIATION. ANY EMPLOYEE WHO IS DISCHARGED, DEMOTED, SUSPENDED, THREATENED, HARASSED, OR DISCRIMINATED AGAINST IN TERMS AND CONDITIONS OF EMPLOYMENT BECAUSE OF LAWFUL ACTS CONDUCTED IN FURTHERANCE OF AN ACTION UNDER THE FCA MAY BRING AN ACTION IN FEDERAL DISTRICT COURT SEEKING REINSTATEMENT, TWO TIMES THE AMOUNT OF BACK PAY PLUS INTEREST, AND OTHER ENUMERATED COSTS, DAMAGES, AND FEES.

DOCUMENTATION RETENTION AND DESTRUCTION POLICY

Name of the organization LSA ELMS PROPERTY, INC.	Employer identification number 26-3739962
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EACH ENTITY WITHIN THE LUTHERAN SERVICES FOR THE AGING, INC. & AFFILIATES GROUP WILL ENSURE THAT RECORDS ARE RETAINED FOR THE REQUIRED TIME PERIODS ESTABLISHED BY STATE LAWS, FEDERAL REGULATIONS, AND PAYOR REQUIREMENTS TO MEET THE NEEDS OF LEGITIMATE USERS. AT THE END OF THE RETENTION PERIOD, EACH ENTITY WILL ENSURE THAT DESTRUCTION OF RECORDS IS PERFORMED ACCORDING TO SPECIFIC PROCEDURE AND AUTHORIZATION WITH APPROPRIATE SUPERVISION OF DESTRUCTION. THE PROPER METHOD OF DESTRUCTION FOR ANY PAPER RECORD IS BY SHREDDING OR INCINERATION ONLY. PRIOR TO THE DESTRUCTION OF ANY FACILITY RECORDS, WHETHER ORIGINAL OR COMPUTER MEDIA, A CHECK WILL BE MADE TO ENSURE THE RETENTION PERIOD HAS EXPIRED AS DEFINED BY STATE LAWS AND FACILITY POLICIES. ANY RECORDS IN OPEN INVESTIGATION, AUDIT, OR LITIGATION WILL NOT BE DESTROYED. FOR FACILITIES USING ELECTRONIC MEDICAL RECORDS, RECORDS WILL BE STORED IN THE SYSTEM INDEFINITELY AND THE DESTRUCTION PROCESS WILL NOT APPLY.

FORM 990, PART VII - ADDITIONAL INFORMATION
PART VII, SECTION A - COLUMN (B) HOURS FOR RELATED ORGANIZATIONS BOARD MEMBERS AND OFFICERS DEVOTE TIME TO ALL ENTITIES WITHIN THE CONTROL GROUP.

FORM 990, PART XII, LINE 2C:
THIS PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

LSA ELMS PROPERTY, INC.

Employer identification number

26-3739962

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
LUTHERAN HOME - HICKORY WEST, INC - 20-1457410, PO BOX 947, SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN FAMILY SERVICES IN THE CAROLINAS - 56-1286323, PO BOX 2369, SALISBURY, NC 28145	COMM SVC	NORTH CAROLINA	501(C)(3)	LINE 10	NC & SC SYNOD OF ECLA		X
LSA ELMS AT TANGLEWOOD, INC - 26-3735637 PO BOX 947 SALISBURY, NC 28145	ASSIST LVG	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME FORSYTH COUNTY PROPERTY, INC - 46-1188488, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X

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

Schedule R (Form 990) 2018

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
LUTHERAN RETIREMENT CENTER - SALISBURY - 56-1540214, PO BOX 947, SALISBURY, NC 28145	ASSIST LVG	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LSA PHARMACY, INC - 20-1457251 PO BOX 947 SALISBURY, NC 28145	PHARMACY	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LSA MANAGEMENT, INC - 20-1457236 PO BOX 947 SALISBURY, NC 28145	MANAGEMENT	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME - FORSYTH COUNTY, INC - 26-3328029, PO BOX 947, SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME AT TRINITY OAKS, INC - 20-1457824, PO BOX 947, SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME - ALBEMARLE, INC - 20-1457298 PO BOX 947 SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME - WILMINGTON, INC - 26-0158686 PO BOX 947 SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME - WINSTON-SALEM, INC - 56-1500212, PO BOX 947, SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LFS REAL PROPERTIES, INC - 58-1820383 PO BOX 2369 SALISBURY, NC 28145	REAL ESTATE	NORTH CAROLINA	501(C)(2)		LFS, INC		X
LUTHERAN HOME HICKORY PROPERTY, INC - 20-1457319, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME - HICKORY, INC - 20-1457341 PO BOX 947 SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME WINSTON-SALEM PROPERTY, INC - 20-5304794, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
LUTHERAN HOME ALBEMARLE PROPERTY, INC - 20-1457273, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME AT TRINITY OAKS PROPERTY, INC - 20-1457796, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME WILMINGTON PROPERTY, INC - 26-0158745, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN HOME HICKORY WEST PROPERTY, INC - 20-5304712, PO BOX 947, SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN RETIREMENT CENTER - LUTHERIDGE - 58-1823983, PO BOX 947, SALISBURY, NC 28145	ASSIST LVG	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN RETIREMENT CENTER - WILMINGTON - 56-1500308, PO BOX 947, SALISBURY, NC 28145	INDEP. LVG	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN SERVICES FOR THE AGING FOUNDATION, INC - 56-1681723, PO BOX 947, SALISBURY, NC 28145	FOUNDATION	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN SERVICES FOR THE AGING, INC - 56-0752160, PO BOX 947, SALISBURY, NC 28145	PARENT ORG	NORTH CAROLINA	501(C)(3)	LINE 10	NC & SC SYNOD OF ECLA		X
LUTHERAN SERVICES PROPERTY, INC - 20-3895886 PO BOX 947 SALISBURY, NC 28145	LEASING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LSA THERAPY, INC - 46-1886488 PO BOX 947 SALISBURY, NC 28145	THERAPY	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
TRINITY AT HOME, INC. - 46-4838098 PO BOX 947 SALISBURY, NC 28145	NURSING	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
MOUNTAIN RIDGE GROUP HOME, INC - 58-1782084 PO BOX 2369 SALISBURY, NC 28145	GROUP HOME	NORTH CAROLINA	501(C)(3)	LINE 7	LFS, INC		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
WHITTECAR HOME, INC - 58-1940152 PO BOX 2369 SALISBURY, NC 28145	GROUP HOME	NORTH CAROLINA	501(C)(3)	LINE 7	LFS, INC		X
ABUNDANT LIVING ADULT DAY SERVICES - 56-1884652, PO BOX 947, SALISBURY, NC 28145	ADULT DAY	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
TRINITY GUARDIAN SERVICES, INC - 47-4406015 PO BOX 947 SALISBURY, NC 28145	INACTIVE	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X
LUTHERAN RETIREMENT CENTER - CLEMONS, INC. - 82-4069577, PO BOX 947, SALISBURY, NC 28145	INACTIVE	NORTH CAROLINA	501(C)(3)	LINE 10	LSA, INC		X

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

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

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

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

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

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

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for supplemental information.