

Return of Organization Exempt From Income Tax

2001

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization: **Lutheran Partners in Global Ministry**
 Number and street (or P O box if mail is not delivered to street address) Room/suite: **4100 Lyndale Avenue South**
 City or town state or country and ZIP + 4: **Minneapolis MN 55409**

D Employer identification number: **41-1818525**

E Telephone number: **(612) 823-5058**

F Accounting method: Cash Accrual
 Other (specify) ▶

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No (If "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4 digit GEN ▶

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

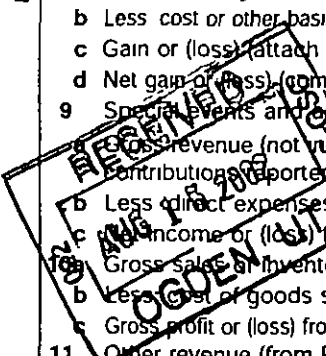
L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **367,488**

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	363,428		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ <u>363,428</u> noncash \$ <u>0</u>)	1d		363,428	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		4,060	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe ▶)	7				
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a			
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9	Special events and activities (attach schedule)					
9a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		367,488		
Expenses	13	Program services (from line 44, column (B))	13		330,535	
	14	Management and general (from line 44, column (C))	14		27,752	
	15	Fundraising (from line 44, column (D))	15			
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17		358,287	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		9,201	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		154,464	
	20	Other changes in net assets or fund balances (attach explanation)	20			
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		163,665	

REVENUE SCANNED AUG 28 '02



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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>306,785</u> noncash \$ _____)	306,785	306,785		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	20,675	13,354	7,321	
26	Other salaries and wages				
27	Pension plan contributions				
28	Other employee benefits	3,600		3,600	
29	Payroll taxes	1,582		1,582	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	2,003	90	1,913	
34	Telephone	919		919	
35	Postage and shipping	2,800	285	2,515	
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications	4,096	659	3,437	
39	Travel	1,190	195	995	
40	Conferences, conventions, and meetings	794			
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	1,810		1,810	
43	Other expenses not covered above (itemize) a Misc.	1,357		1,357	
	b Insurance	465		465	
	c Bank Charges/Check Fees	913		913	
	d Contract Labor	8,282	7,454	828	
	e Computer/Internet Expense	1,016		1,016	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	358,287	330,535	27,752	

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____ (ii) the amount allocated to Program services \$ _____

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? _____

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others)
a Project Education India Sponsorship support of children in boarding homes in Tamil Nadu, India Approximately 1200 children are educated and given room and board as well as medical attention (Grants and allocations \$ 140,758)	151,655
b Youth Encounter/REACH Funds provided were used to build an elementary school in Bapat, India There are 200 children who attend this school now that they have a building (Grants and allocations \$ 40,062)	43,164
c Mananjary Church in Madagascar Provided the funds to construct a church building in this place Nearly 400 people worship here now that there is a building in which to worship. (Grants and allocations \$ 21,409)	23,066
d Argentina Lutheran Church Sent 300 Spanish Hymnals and funds to purchase 1200 Spanish Bibles to use as evangelism tools throughout the entire country of Argentina (Grants and allocations \$ 16,191)	17,444
e Other program services (attach schedule) (Grants and allocations \$ 88,365)	95,206
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	330,535

Part IV Balance Sheets (See Specific Instructions on page 24)

Note		Where required attached schedules and amounts within the description column should be for end-of year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash—non-interest-bearing		(9,066)	45	27,040
	46	Savings and temporary cash investments		163,105	46	131,163
	47a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b		47c	
	48a	Pledges receivable	48a			
	b	Less allowance for doubtful accounts	48b		48c	
	49	Grants receivable			49	
	50	Receivables from officers directors, trustees, and key employees (attach schedule)			50	
	51a	Other notes and loans receivable (attach schedule)	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	789
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	55a	Investments—land, buildings, and equipment basis	55a			
	b	Less accumulated depreciation (attach schedule)	55b		55c	
56	Investments—other (attach schedule)			56		
57a	Land, buildings, and equipment basis	57a				
b	Less accumulated depreciation (attach schedule)	57b		57c		
58	Other assets (describe <input type="checkbox"/> Computer Hardware/Software)		2,420	58	8,066	
59	Total assets (add lines 45 through 58) (must equal line 74)		156,459	59	167,058	
Liabilities	60	Accounts payable and accrued expenses		1,995	60	3,393
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe <input type="checkbox"/>)			65	
66	Total liabilities (add lines 60 through 65)		1,995	66	3,393	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted			67	80,710
	68	Temporarily restricted			68	82,955
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds		154,464	70	
	71	Paid-in or capital surplus or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		154,464	73	163,665
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		156,459	74	167,058	

Form 990 is available for public inspection and, for some people serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions on page 27)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		✓
81a	If "Yes," enter the name of the organization ▶ _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81b	Enter direct or indirect political expenditures. See line 81 instructions		
82a	Did the organization file Form 1120-POL for this year?		
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	✓	
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
83a	82b UNKNOWN		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	85 Were substantially all dues nondeductible by members?		
85b	85 Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
85c	85c Dues, assessments, and similar amounts from members		
85d	85d Section 162(e) lobbying and political expenditures		
85e	85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	85f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h	85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a	86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	86b Gross receipts, included on line 12, for public use of club facilities		
87a	87 501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	87b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
88	88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		✓
89a	89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
89b	89b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		✓
	89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		0
	89d Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ _____		0
90a	90a List the states with which a copy of this return is filed ▶ MINNESOTA		
90b	90b Number of employees employed in the pay period that includes March 12, 2001 (See instructions)		1
91	91 The books are in care of ▶ Lutheran Partners in Global Ministry Telephone no ▶ (612) 823-5058 Located at ▶ 4100 Lyndale Avenue South, Minneapolis MN ZIP + 4 ▶ 55409-1447		
92	92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ | 92 |		N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	4,060	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				4,060	
105 Total (add line 104, columns (B), (D), and (E))					4,060

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	N/A

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

30 JULY 2002
Date

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization
LUTHERAN PARTNERS IN GLOBAL MINISTRY

Employer identification number
41 1818525

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each Independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year has the organization attempted to influence national, state, or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes" enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line I of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
2 During the year has the organization either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		✓
b Lending of money or other extension of credit?		✓
c Furnishing of goods, services, or facilities?		✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	✓	
e Transfer of any part of its income or assets?		✓
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)		✓
4 Do you have a section 403(b) annuity plan for your employees?		✓
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ▶** _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4) (5) or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting*

Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	250,970	231,285	83,900	78,643	644,798
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5,629	2,672	1,084	221	9,606
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	256,599	233,957	84,984	78,864	654,404
24 Line 23 minus line 17	256,599	233,957	84,984	78,864	654,404
25 Enter 1% of line 23	2,566	2,340	850	789	
26 Organizations described on lines 10 or 11	<p>a Enter 2% of amount in column (e), line 24</p> <p>b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.</p> <p>c Total support for section 509(a)(1) test. Enter line 24, column (e).</p> <p>d Add: Amounts from column (e) for lines 18 _____ 19 _____ 0 22 _____ 0 26b _____ 0</p> <p>e Public support (line 26c minus line 26d total)</p> <p>f Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				<p>26a 13,088</p> <p>26b 0</p> <p>26c 654,404</p> <p>26d 9,606</p> <p>26e 644,798</p> <p>26f 98.53 %</p>
27 Organizations described on line 12	<p>a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:</p> <p>(2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p>b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:</p> <p>(2000) _____ (1999) _____ (1998) _____ (1997) _____</p> <p>c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____</p> <p>d Add: Line 27a total _____ and line 27b total _____</p> <p>e Public support (line 27c total minus line 27d total)</p> <p>f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) | 27f |</p> <p>g Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p>h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>				<p>27c _____</p> <p>27d _____</p> <p>27e _____</p> <p>27g %</p> <p>27h %</p>
28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions programs and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements and other written communications to the public dealing with student admissions, programs and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table—		
	If the amount on line 40 is—		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is—		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

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 instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members legislators or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount

If "Yes" to any of the above also attach a statement giving a detailed description of the lobbying activities

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545 0047

2001

Name of organization

Lutheran Partners in Global Ministry

Employer identification number

41 1818525

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

- 501(c)(3) (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 box(es) for both the General rule and a Special rule—see instructions)

General Rule—

- For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules—

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990 E Z, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc , purposes, but these contributions did not aggregate to 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 Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc contributions of \$5,000 or more during the year) ▶ \$ _____

Caution Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ or 990-PF)

Name of organization: **Lutheran Partners in Global Ministry**
 Employer identification number: **41-1818525**

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	..... ..... .....	\$ ..... 42,669	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	4	(c) Aggregate contributions	(d) Type of contribution
<u>2</u>	..... ..... .....	\$ ..... 25,075	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	4	(c) Aggregate contributions	(d) Type of contribution
<u>3</u>	..... ..... .....	\$ ..... 20,524	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	4	(c) Aggregate contributions	(d) Type of contribution
<u>4</u>	..... ..... .....	\$ ..... 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	4	(c) Aggregate contributions	(d) Type of contribution
<u>5</u>	..... ..... .....	\$ ..... 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
(a) No	4	(c) Aggregate contributions	(d) Type of contribution
<u>6</u>	..... ..... .....	\$ ..... 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization Lutheran Partners In Global Ministry	Employer identification number 41 1818525
---	---

Part I Contributors (See Specific Instructions)

(a) No	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7		\$ 5,430	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

Name of organization **Lutheran Partners in Global Ministry** Employer identification number **41 1818525**

Part II Noncash Property (See Specific Instructions)

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
—	NONE	\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .
—		\$.	. / .

IRS Form 990: Part V
EIN 41-1818525
RETURN FOR 2001

Key Employee/ Board Member	Average Weekly Hours	Compensation
Gordon Olson, PRESIDENT 5217 Woodlawn Blvd Minneapolis MN 55417	20-25	\$21,300/Annually
Donna Anderson, SECRETARY 1658 Jefferson Ave St Paul MN 55105	Less than 5	Zero
Poul Bertelsen 16329 Lake Street Ext Minnetonka MN 55345	Less than 5	Zero
Lorens Brynstad, VICE PRES 5713 Grace Terrace Edina MN 55439	Less than 5	Zero
Shelly Franz 1191 Pike Lake Drive New Brighton MN 55112	Less than 5	Zero
James Donicht 18755 Minnetonka Blvd Deephaven MN 55391	Less than 5	Zero
Herb Morgenthaler 3851 Beard Ave S Minneapolis MN 55410	5-10	Zero
David Olson 5920 Loring St Minnetrista MN 55364	Less 5	Zero
Betty Olson 5217 Woodlawn Blvd Minneapolis MN 55417	5-10	Zero
Naomi Staruch, TREASURER 5016 York Ave S Minneapolis MN 55410	5-10	Zero

IRS Form 990- Part III
EIN 41-1818525
RETURN FOR 2001

A	General Outreach	5,000
B	India: Field Office Support	6,800
C.	India: Lebanon Home	6,499
D.	India. Nagercoil School	6,347
E.	India: Special School Projects	46,592
F	Madagascar: Ankatso	12,129
G.	US. AAL Education Project	4,998
		88,365

LUTHERAN PARTNERS IN GLOBAL MINISTRY, INC
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001

LA FAYETTE & FAIRCHILD, LTD.
CERTIFIED PUBLIC ACCOUNTANTS

LA FAYETTE & FAIRCHILD, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

6625 Lyndale Avenue South

Minneapolis, Minnesota 55423-2396

Roy H LaFayette, CPA
Tricia Fairchild Maddox, CPA
David P Leonidas, CPA

Telephone (612) 861-8366
Fax (612) 861-8377

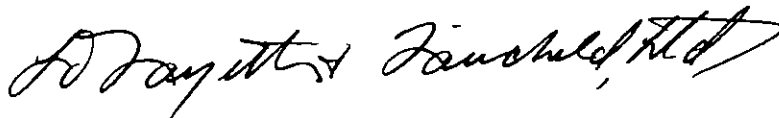
INDEPENDENT AUDITORS' REPORT

Lutheran Partners in Global Ministry, Inc
Attn Board of Directors and Mr Gordon Olson
4100 Lyndale Avenue South
Minneapolis, MN 55409

We have audited the accompanying statement of financial position of Lutheran Partners In Global Ministry, Inc , as of December 31, 2001 and the related statements of activities and of cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lutheran Partners In Global Ministry, Inc as of December 31, 2001 and the results of its activities and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Certified Public Accountants

Minneapolis, Minnesota
February 15, 2002

LUTHERAN PARTNERS IN GLOBAL MINISTRY, INC

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2001

ASSETS	
Current Assets	
Petty cash	\$ 100
Cash in bank - checking	26,940
Cash in bank - savings	131,163
Prepaid expenses	<u>789</u>
Total Current Assets	<u>158,992</u>
Equipment, at cost	13,039
Less accumulated depreciation	<u>(4,973)</u>
	<u>8,066</u>
TOTAL ASSETS	<u>\$ 167,058</u>
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accrued expenses	\$ 2,636
Accrued payroll taxes	<u>757</u>
Total Current Liabilities	<u>3,393</u>
Net Assets	
Unrestricted	80,710
Temporarily restricted	<u>82,955</u>
Total Net Assets	<u>163,665</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 167,058</u>

See accompanying notes to financial statements

LUTHERAN PARTNERS IN GLOBAL MINISTRY, INC

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2001 Total</u>
Changes in Net Assets			
Support and Revenue			
Contributions	\$ 46,031	\$ 317,397	\$ 363,428
Interest	4,060	-	4,060
Transfers between restricted and unrestricted net assets	<u>(7,016)</u>	<u>7,016</u>	<u>-</u>
Total Revenues	<u>43,075</u>	<u>324,413</u>	<u>367,488</u>
Expenses			
Postage	2,800	-	2,800
Copying	871	-	871
Letterhead/envelopes	1,743	-	1,743
Newsletters	1,482	-	1,482
Registrations/conferences	715	-	715
Travel	1,190	-	1,190
General insurance	465	-	465
Salary	20,675	-	20,675
Contract labor	8,282	-	8,282
Payroll taxes	1,582	-	1,582
Health insurance	3,600	-	3,600
Bank charges/check printing	913	-	913
Office supplies	2,003	-	2,003
Phone	919	-	919
Computer expense and internet	1,016	-	1,016
Books and resource materials	64	-	64
Display expenses	15	-	15
Depreciation	1,810	-	1,810
Miscellaneous expenses	1,357	-	1,357
Child sponsorship	140,758	-	140,758
India office expense	6,800	-	6,800
General program expense	<u>159,227</u>	<u>-</u>	<u>159,227</u>
Total Expense	<u>358,287</u>	<u>-</u>	<u>358,287</u>
(Decrease) increase in net assets	(315,212)	324,413	9,201
Net assets released from restrictions	333,622	(333,622)	-
Net assets, beginning of year	<u>62,300</u>	<u>92,164</u>	<u>154,464</u>
Net assets, end of year	<u>\$ 80,710</u>	<u>\$ 82,955</u>	<u>\$ 163,665</u>

See accompanying notes to financial statements

LUTHERAN PARTNERS IN GLOBAL MINISTRY, INC

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2001

Cash flows from operating activities	
Cash received from contributions	\$ 363,428
Cash paid out for expenses	(355,868)
Interest received	<u>4,060</u>
Net cash provided by operating activities	<u>11,620</u>
Cash flows from investing activities	
Purchase of equipment	<u>(7,455)</u>
Net increase in cash	4,165
Cash, beginning of year	<u>154,038</u>
Cash, end of year	<u>\$ 158,203</u>

Reconciliation of Changes in Net Assets
to Net Cash Provided By Operating Activities

Change in net assets	\$ 9,201
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	1,810
Increase in accrued expenses	641
Increase in accrued payroll taxes	757
Increase in prepaid expenses	<u>(789)</u>
Net cash provided by operating activities	<u>\$ 11,620</u>

See accompanying notes to financial statements

LUTHERAN PARTNERS IN GLOBAL MINISTRY, INC

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2001

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the organization conform to generally accepted accounting principles in the United States of America. The following is a summary of the significant accounting policies.

Organization and Nature of Activities

Lutheran Partners in Global Ministry, Inc. (LPGM) was incorporated as a non-profit organization under the laws of the State of Minnesota in 1995. LPGM was formed as a global mission advocacy organization and is committed to build relationships within the Lutheran church here and abroad, to raise the level of awareness of mission within congregations through education, to improve communication within the mission elements of the Church and between congregations and global counterparts, and to raise funds, supply needs, encourage, stimulate, excite and inspire stewardship for mission.

Method of Accounting

The financial statements of LPGM have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles.

Financial Statement Presentation

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows.

Contributions Revenue

The Organization has also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." Contributions revenue is recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. When a temporary restriction expires, temporarily restricted net assets will be reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

LUTHERAN PARTNERS IN GLOBAL MINISTRY, INC

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)

Contributions, including unconditional promises to give, are recorded as revenue when the promise is received from the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Unconditional promises to give due in the next year are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reported at the present value of their net realizable value using risk-free interest rates.

Income Tax Status

LPGM is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2. DONATED SERVICES

LPGM receives donated services from unpaid volunteers. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

NOTE 3. EQUIPMENT

Equipment is carried at cost. Depreciation is computed using primarily the straight-line method.

NOTE 4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include all monies in bonds and highly liquid investments with maturity dates of less than three (3) months. The carrying value of cash and cash equivalents approximates face value because of the short maturities of those financial instruments.