

Return of Organization Exempt From Income Tax

Form 990

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

2024

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2024 calendar year, or tax year beginning and ending

B Check if applicable: C Name of organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE D Employer identification number 13-2574854 E Telephone number 410-230-0700 G Gross receipts \$ 304,311,442. H(a) Is this a group return for subordinates? Yes [X] No H(b) Are all subordinates included? Yes No H(c) Group exemption number I Tax-exempt status: [X] 501(c)(3) 501(c)( ) (insert no.) 4947(a)(1) or 527 J Website: WWW.LIRS.ORG K Form of organization: [X] Corporation Trust Association Other L Year of formation: 1966 M State of legal domicile: MD

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). Includes sub-sections for Net Assets or Fund Balances (lines 20-22) with columns for Prior Year, Current Year, Beginning of Current Year, and End of Year.

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.

Signature and Preparer information fields including Sign Here (Signature of officer, Date), Paid (Preparer's name, signature, Date, PTIN), and Preparer Use Only (Firm's name, address, EIN, Phone no.).

May the IRS discuss this return with the preparer shown above? See instructions [X] 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 [X]

1 Briefly describe the organization's mission: WITNESSING TO GOD'S LOVE FOR ALL PEOPLE, WE STAND WITH AND ADVOCATE FOR MIGRANTS AND REFUGEES, TRANSFORMING COMMUNITIES THROUGH MINISTRIES OF SERVICE AND JUSTICE.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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 \$ 135,086,037. including grants of \$ 125,197,772. ) (Revenue \$ 12,532. ) RESETTLEMENT: IN FY 2024. LIRS RESETTLED 18,625 REFUGEES, UNACCOMPANIED REFUGEE MINORS AND SIVS (AFGHAN SPECIAL IMMIGRANT VISAS WHO SERVED OVERSEAS ALONGSIDE THE US ARMED FORCES) FROM 65 COUNTRIES THROUGH ITS NETWORK OF LOCAL SOCIAL MINISTRY ORGANIZATIONS IN 72 LOCATIONS ACROSS THE UNITED STATES, PREPARING A PLACE OF WELCOME TO MEET THE PARTICULAR NEEDS OF THE REFUGEES AND ENGAGING LOCAL CHURCHES AND COMMUNITIES TO ASSIST REFUGEES TO BECOME SELF-RELIANT MEMBERS OF THEIR NEW COMMUNITIES. THE TOP FIVE COUNTRIES OF ORIGIN OF RESETTLED REFUGEES IN FY24 WERE AFGHANISTAN, DEMOCRATIC REPUBLIC OF CONGO, VENEZUELA, SYRIA, AND SOMALIA. 1. RECEPTION AND PLACEMENT (R&P) LIRS PROVIDES LIFE-SAVING PROTECTION AND STABILIZATION SUPPORT TO REFUGEES DURING THEIR FIRST 90 DAYS IN THE

4b (Code: ) (Expenses \$ 135,435,451. including grants of \$ 87,913,296. ) (Revenue \$ ) CHILDREN AND FAMILY SERVICES; FOR MORE THAN 40 YEARS. LIRS HAS PROVIDED CHILD WELFARE SERVICES TO REFUGEE AND MIGRANT CHILDREN WHO ARE UNACCOMPANIED OR SEPARATED FROM FAMILY. LIRS PROVIDED RESIDENTIAL CARE AND COMMUNITY BASED CASE MANAGEMENT SERVICES TO OVER 20,000 CHILDREN AND FAMILIES IN 2024. THESE CHILDREN HAVE TYPICALLY FLED COMMUNITY VIOLENCE, CIVIL CONFLICT, PERSECUTION, TRAFFICKING. EXTREME POVERTY. OR MALTREATMENT. LIRS APPROACHES ITS WORK WITH INTEGRITY AND UPHOLDS THE FOLLOWING PRINCIPLES IN SERVING CHILDREN: DECISION-MAKING BASED ON THE BEST INTERESTS OF THE CHILD; PRESERVING FAMILY UNITY; PLACEMENT'S OF CHILDREN IN THE LEAST RESTRICTIVE SETTING; PRIORITIZING CHILD PROTECTION; AND PROVIDING SERVICES WITH QUALITY AND INNOVATION. LIRS PARTNERS WITH THE FEDERAL AGENCY. THE OFFICE OF REFUGEE

4c (Code: ) (Expenses \$ 4,611,892. including grants of \$ 102,450. ) (Revenue \$ 2,000. ) COMMUNITY ENGAGEMENT: 1. CIRCLE OF WELCOME (COW) = FACILITATED VOLUNTEER CHURCH/COMMUNITY TEAMS WHO ARE MATCHED WITH REFUGEE HOUSEHOLDS TO PROVIDE STRUCTURED ONGOING SUPPORT. 2. NEW AMERICAN CITIES (NAC): GLOBAL REFUGE REVISD THE NAC PROGRAM IN 2024. NAC ADVANCED ECONOMIC INCLUSION FOR NEWCOMERS IN BALTIMORE CITY AND SURROUNDING COUNTIES BY PROVIDING HOLISTIC ONE-ON-ONE SUPPORT, CAREER UPSKILLING OPPORTUNITIES, AND COMMUNITY-BASED REFERRALS. THE GRANT MATCHED AND EXTENDED FEDERAL FUNDING, ENABLING A GREATER IMPACT AND FOSTERING THE SELF-SUFFICIENCY AND INTEGRATION OF BALTIMORE'S NEWEST RESIDENTS. GLOBAL REFUGE MD SUPPORTED 39 CLIENTS IN 2024.

4d Other program services (Describe on Schedule O.) (Expenses \$ 6,814,620. including grants of \$ 515,775. ) (Revenue \$ 1,296,944. )

4e Total program service expenses 281,948,000.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	X	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		X
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		X
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		X
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return ..... <b>2a</b> 878		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .....	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? .....		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> .....		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? .....		X
<b>b</b>	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? .....		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? .....		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? .....		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? .....		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? .....		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? .....		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? .....		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? .....		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year ..... <b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? .....		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .....		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ...		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? .....		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? .....		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? .....		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 ..... <b>10a</b>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities ..... <b>10b</b>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders ..... <b>11a</b>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) ..... <b>11b</b>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? .....		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year ..... <b>12b</b>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? .....		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans ..... <b>13b</b>		
<b>c</b>	Enter the amount of reserves on hand ..... <b>13c</b>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? .....		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> .....		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? .....		X
	If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? .....		X
	If "Yes," complete Form 4720, Schedule O.		
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? .....		
	If "Yes," complete Form 6069.		

**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 on Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year ..... 16 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent ..... 16		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? .....		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .....		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? .....		X
<b>6</b>	Did the organization have members or stockholders? .....		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? .....	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body? .....	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O .....		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? .....		X
<b>b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? .....		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .....	X	
<b>b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 .....	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? .....	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done .....	X	
<b>13</b>	Did the organization have a written whistleblower policy? .....	X	
<b>14</b>	Did the organization have a written document retention and destruction policy? .....	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b>	The organization's CEO, Executive Director, or top management official .....	X	
<b>b</b>	Other officers or key employees of the organization .....	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? .....		X
<b>b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? .....		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI
- 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.  
 Own website       Another's website       Upon request      Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
 F. ANDREW PEPITO, CHIEF FINANCIAL OFFICER - 410-230-2733  
 700 LIGHT STREET, BALTIMORE, MD 21230

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KRISH O'MARA VIGNARAJAH CEO	40.00 1.00			X				699,499.	0.	50,250.
(2) LEE WILLIAMS VICE PRES PROGRAMS	40.00			X				356,318.	0.	52,395.
(3) F. ANDREW PEPITO CFO	40.00			X				356,742.	0.	27,697.
(4) GERI O'DONOGHUE VICE PRES HUMAN RESOURCES	40.00 1.00			X				302,224.	0.	45,555.
(5) ERIN TAYLOR CHIEF COMMUNICATIONS OFFICER	40.00					X		229,525.	0.	30,993.
(6) MARIA MASKELL VICE PRESIDENT OF IT	40.00					X		194,278.	0.	46,315.
(7) LORIE DAVIDSON VP FOR CHILDREN & FAMILY SERVICES	40.00					X		205,690.	0.	32,484.
(8) ANDREW STEELE VP DEVELOPMENT AND MOBILIZ	40.00					X		197,200.	0.	27,782.
(9) MEGAN BRACY VP RESETTLEMENT & INTEGRATION SVC	40.00					X		180,883.	0.	19,378.
(10) BRYN PARCHMAN CHAIR	3.00	X		X				0.	0.	0.
(11) MICHELE SPEAKS SECRETARY	3.00	X		X				0.	0.	0.
(12) DENNIS WIECKERT TREASURER	3.00	X		X				0.	0.	0.
(13) VIRGINIA HULTQUIST DIRECTOR	3.00	X						0.	0.	0.
(14) JOHN R. MOELLER, JR DIRECTOR	3.00	X						0.	0.	0.
(15) MATUOR ALIER DIRECTOR	3.00	X						0.	0.	0.
(16) DIANE BATCHIK DIRECTOR	3.00	X						0.	0.	0.
(17) BISHOP PAUL ERICKSON DIRECTOR	3.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) YARED HALCHE DIRECTOR	3.00	X						0.	0.	0.
(19) CLARANCE SMITH DIRECTOR	3.00	X						0.	0.	0.
(20) MUHSIN HASSAN DIRECTOR	3.00	X						0.	0.	0.
(21) BISHOP SUE BRINER DIRECTOR	3.00	X						0.	0.	0.
(22) HABIB ENAYETULLAH DIRECTOR	3.00	X						0.	0.	0.
(23) NATHAN GLUSENKAMP DIRECTOR	3.00	X						0.	0.	0.
(24) TAMMY JACKSON DIRECTOR	3.00	X						0.	0.	0.
(25) REV. VIRGINIA PRICE DIRECTOR	3.00	X						0.	0.	0.
<b>1b Subtotal</b>								2,722,359.	0.	332,849.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,722,359.	0.	332,849.

**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 17

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> 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	
<b>5</b> 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		
<b>2</b> 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	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	291,935,410.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	8,408,653.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 24,512.				
	<b>h Total.</b> Add lines 1a-1f			300,344,063.			
Program Service Revenue	<b>2 a</b> SERVICE FEES LOANS	Business Code	900099	1,293,497.	1,293,497.		
	<b>b</b> SERVICE FEES - OTHER	Business Code	900099	184,110.	184,110.		
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			1,477,607.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			2,472,576.		2,472,576.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	17,196.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	15,286.				
	<b>c</b> Gain or (loss)	<b>7c</b>	1,910.				
<b>d</b> Net gain or (loss)			1,910.		1,910.		
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b>	Business Code					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			304,296,156.	1,477,607.	0.	2,474,486.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	207,224,258.	207,224,258.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	6,453,385.	6,453,385.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	51,650.	51,650.		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	3,512,992.	985,740.	2,330,052.	197,200.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	48,654,132.	41,285,664.	6,091,129.	1,277,339.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,316,989.	2,464,911.	744,057.	108,021.
<b>9</b> Other employee benefits	10,658,275.	7,906,524.	2,537,086.	214,665.
<b>10</b> Payroll taxes	3,911,631.	3,229,751.	571,786.	110,094.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	285,587.	77,357.	174,450.	33,780.
<b>c</b> Accounting	81,500.		81,500.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	72,810.		72,810.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,161,279.	1,308,974.	918,022.	934,283.
<b>12</b> Advertising and promotion	470,490.	32,460.	416,572.	21,458.
<b>13</b> Office expenses	717,204.	364,188.	266,443.	86,573.
<b>14</b> Information technology	5,629,137.	5,101,659.	272,058.	255,420.
<b>15</b> Royalties				
<b>16</b> Occupancy	1,975,207.	1,891,039.	31,328.	52,840.
<b>17</b> Travel	3,334,963.	2,924,010.	277,681.	133,272.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	2,081,344.	552,055.	1,498,996.	30,293.
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	203,059.	8,262.	157,423.	37,374.
<b>23</b> Insurance	200,017.		200,017.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> MEMBERSHIP DUES	135,248.	14,563.	64,158.	56,527.
<b>b</b> VOLUNTEER EXPENSES	71,550.	71,550.		
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	302,202,707.	281,948,000.	16,705,568.	3,549,139.
<b>26</b> 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 <input type="checkbox"/> 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
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	25,354,734.	<b>1</b>	26,203,241.
	<b>2</b> Savings and temporary cash investments .....	5,376,360.	<b>2</b>	5,632,363.
	<b>3</b> Pledges and grants receivable, net .....	37,152,275.	<b>3</b>	34,495,417.
	<b>4</b> Accounts receivable, net .....	906,663.	<b>4</b>	1,846,882.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	95,838.	<b>7</b>	97,815.
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	493,412.	<b>9</b>	1,046,287.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 2,027,954.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,154,919.		
	<b>11</b> Investments - publicly traded securities .....	1,023,027.	<b>10c</b>	873,035.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	32,198,641.	<b>11</b>	36,114,110.
	<b>13</b> Investments - other securities. See Part IV, line 11 .....	340,872.	<b>12</b>	388,580.
	<b>14</b> Investments - program-related. See Part IV, line 11 .....	3,542,927.	<b>13</b>	3,100,371.
	<b>15</b> Intangible assets .....		<b>14</b>	
<b>16</b> Other assets. See Part IV, line 11 .....	1,182,105.	<b>15</b>	2,095,645.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	107,666,854.	<b>16</b>	111,893,746.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	5,416,602.	<b>17</b>	6,157,841.
	<b>18</b> Grants payable .....	38,469,369.	<b>18</b>	37,561,160.
	<b>19</b> Deferred revenue .....	69,381.	<b>19</b>	112,885.
	<b>20</b> Tax-exempt bond liabilities .....	1,109,629.	<b>20</b>	949,105.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	163,291.	<b>25</b>	6,397.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	45,228,272.	<b>26</b>	44,787,388.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>			
	<b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	62,019,068.	<b>27</b>	66,681,666.
	<b>28</b> Net assets with donor restrictions .....	419,514.	<b>28</b>	424,692.
	<b>Organizations that do not follow FASB ASC 958, check here</b>			
	<b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
<b>32</b> Total net assets or fund balances .....	62,438,582.	<b>32</b>	67,106,358.	
<b>33</b> Total liabilities and net assets/fund balances .....	107,666,854.	<b>33</b>	111,893,746.	

Form 990 (2024)

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	304,296,156.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	302,202,707.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	2,093,449.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	62,438,582.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,874,327.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	-300,000.
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	67,106,358.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	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 <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form **990** (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	61,270,188.	112,710,496.	204,821,506.	229,161,548.	300,344,063.	908,307,801.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	61,270,188.	112,710,496.	204,821,506.	229,161,548.	300,344,063.	908,307,801.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						908,307,801.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	61,270,188.	112,710,496.	204,821,506.	229,161,548.	300,344,063.	908,307,801.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	125,423.	153,935.	620,967.	2,098,533.	2,472,576.	5,471,434.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	52,356.	67,837.	2,223.	61,047.		183,463.
<b>11 Total support.</b> Add lines 7 through 10						913,962,698.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	8,358,203.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						

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

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.38 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	99.24 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		

Schedule A (Form 990) 2024

**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 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**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2023 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2024.** 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 - 2023.** 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 on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <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>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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 line 10b below.</i>		
<b>b</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
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in 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>		
<b>1</b>		

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

	Yes	No
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

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

	Yes	No
<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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>If "Yes" or "No," provide details in Part VI.</i>		
<b>b</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>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by 0.035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>		
<b>2</b> Enter 0.85 of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> 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) 2024

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			

Schedule A (Form 990) 2024

**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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS REVENUE

2020 AMOUNT: \$	52,356.
2021 AMOUNT: \$	67,837.
2022 AMOUNT: \$	2,223.
2023 AMOUNT: \$	61,047.
2024 AMOUNT: \$	0.

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

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

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

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

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

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

Name of organization	LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number (EIN)	13-2574854
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

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

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

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

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

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

Schedule C (Form 990) 2024

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

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

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....			
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....			
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....			
<b>d</b> Other exempt purpose expenditures .....			
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....			
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
<b>IF the amount on line 1e, column (a) or (b), is:</b>	<b>THEN the lobbying nontaxable amount is:</b>		
not over \$500,000	20% of the amount on line 1e.		
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.		
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.		
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
over \$17,000,000	\$1,000,000.		
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....			
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....			
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....			
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2024

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....	X		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..	X		
<b>c</b> Media advertisements? .....		X	
<b>d</b> Mailings to members, legislators, or the public? .....	X		39,330.
<b>e</b> Publications, or published or broadcast statements? .....	X		13,110.
<b>f</b> Grants to other organizations for lobbying purposes? .....		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	X		58,996.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....	X		19,665.
<b>i</b> Other activities? .....		X	
<b>j</b> Total. Add lines 1c through 1i .....			131,101.
<b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? .....		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

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

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

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

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

**Part IV Supplemental Information**

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

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

LIRS PERIODICALLY PAYS STAFF TO DRAFT LETTERS TO BE SIGNED BY EXECUTIVE DIRECTORS OF OTHER VOLUNTARY AGENCIES AND RELIGIOUS LEADERS. LIRS PERIODICALLY PAYS STAFF AND REQUESTS VOLUNTEERS TO MEET AND/OR PLACE TELEPHONE CALLS TO MEMBERS OF CONGRESS AND THEIR STAFF, AND/OR OFFICIALS OF THE EXECUTIVE BRANCH, WITH VIEWS ON IMMIGRATION LAW, TREATMENT OF REFUGEES AND ASYLEES, UNDOCUMENTED CHILDREN, REFUGEE RESETTLEMENT, AND DETENTION PRACTICES. THE COMMUNICATIONS URGE OPPOSITION OR SUPPORT OF SPECIFIC LEGISLATIVE INITIATIVES OR GOVERNMENT ACTIONS. OCCASIONALLY LIRS ELECTRONICALLY PUBLISHES AND MAILS TO DONORS, VOLUNTEERS, CONGRESSIONAL STAFF, AND LEGISLATORS CORRESPONDENCE URGING ACTION ON A PARTICULAR PIECE OF LEGISLATION THAT IS IN CONCERT

**Part IV** Supplemental Information *(continued)*

WITH LIRS'S MISSION. SUCH AN EVENT MAY ALSO OPPOSE OR ADVOCATE FOR A  
PARTICULAR PIECE OF LEGISLATION.

Multiple horizontal lines for supplemental information.

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

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

Employer identification number  
13-2574854

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
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 (for example, 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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

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

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ \_\_\_\_\_

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

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

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

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

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

**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 make 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 program
  - 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 in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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 Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations?   | 3a(i)  |    |
| (ii) Related organizations?  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 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				
b Buildings				
c Leasehold improvements		315,564.	155,870.	159,694.
d Equipment		1,712,390.	999,049.	713,341.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				873,035.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**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) OPERATING LEASE LIABILITIES	6,397.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	6,397.

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 FASB 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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 304,296,156.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 302,202,707.

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:

LIRS RECOGNIZES OR DERECOGNIZES TAX POSITIONS ON A "MORE LIKELY THAN NOT" THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. LIRS HAS REVIEWED THE TAX POSITIONS TAKEN FOR EACH OF THE OPEN TAX YEARS (2021-2023) OR EXPECTED TO BE TAKEN IN LIRS'S 2024 TAX RETURN AND HAS CONCLUDED IT HAS NO MATERIAL UNCERTAIN TAX POSITIONS. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RELATED ENTITY REVENUE NOT INCLUDED ON FORM 990 1,718,915.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES OF RELATED ENTITIES NOT INCLUDED ON FORM 990 1,136,319.



**SCHEDULE F  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**
- 2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 **Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	1	0	PROGRAM SERVICES	PROGRAM ACTIVITIES	343,750.
NORTH AMERICA	0	0	PROGRAM SERVICES	PROGRAM ACTIVITIES	46,131.
<b>3 a</b> Subtotal .....	1	0			389,881.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	1	0			389,881.





**Part IV Foreign Forms**

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* .....  Yes  No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* .....  Yes  No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* .....  Yes  No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* .....  Yes  No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

Schedule F (Form 990) (Rev. 12-2024)

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**PART I, LINE 2:**

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

**PART III, COLUMN (A):**

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(A) TYPE OF GRANT OR ASSISTANCE: FOOD, MEDICAL, TRANSPORTATION, WATER FILTERS, EDUCATIONAL AND VOCATIONAL TRAINING FEES AND SUPPLIES.

**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

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

**Employer identification number**  
13-2574854

**Part I General Information on Grants and Assistance**

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

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

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
LUTHERAN SERVICES IN AMERICA 100 MARYLAND AVE., NE, SUITE 500 WASHINGTON, DC 20002	36-3304707	501(C)(3)	15,737,907.	0.			CHILDREN AND FAMILY SERVICES
LUTHERAN SERVICES NEW ENGLAND 261 SHEEP DAVIS RD, SUITE A-1 CONCORD, NH 03301	04-3566244	501(C)(3)	4,170,281.	0.			CHILDREN SERVICES
LUTHERAN FAMILY SERVICES OF OREGON & SW WASHINGTON - MULTICULTURAL COMMUNITY SERVICES 605 S. E. 39TH AVENUE - PORTLAND, OR 97214-3298	93-0386860	501(C)(3)	6,820,542.	0.			CHILDREN'S SERVICES
LUTHERAN MINISTRIES OF GEORGIA ATTN: JOHN SHEREIKIS 756 WEST PEACHTREE ST., N.W. - ATLANTA, GA 30308	58-1535692	501(C)(3)	13,336,782.	0.			CHILDREN'S SERVICES
LUTHERAN SOCIAL SERVICES OF THE SOUTHWEST - 2502 E. UNIVERSITY DRIVE, STE 125 - PHOENIX, AZ 85034	86-0252302	501(C)(3)	5,284,593.	0.			ASYLUM SERVICES; CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
THE WOMEN'S BUILDING ATTN: ACCOUNTING DEPT. 3543 18TH S SAN FRANCISCO, CA 94110	94-1730620	501(C)(3)	1,089,449.	0.			CHILDREN AND FAMILY SERVICES

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... **49.**

**3** Enter total number of other organizations listed in the line 1 table ..... **0.**

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

Schedule I (Form 990) (Rev. 12-2024)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTHERN VIRGINIA FAMILY SERVICE 10455 WHITE GRANITE DRIVE, SUITE 10 OAKTON, VA 22124	54-0791977	501(C)(3)	175,835.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF THE DIOCESE OF WILMINGTON - 2601 W. 4TH ST. - WILMINGTON, DE 19805	51-0065685	501(C)(3)	129,761.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF THE ARCHDIOCESE OF GALVESTON-HOUSTON - 2900 LOUISIANA ST. - HOUSTON, TX 77006	74-1109733	501(C)(3)	373,890.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF LOS ANGELES, INC. - 1531 JAMES M. WOOD BLVD. - LOS ANGELES, CA 90015	95-1690973	501(C)(3)	1,920,013.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF BALTIMORE, ESPERANZA CENTER - 430 S. BROADWAY - BALTIMORE, MD 21231	52-0591538	501(C)(3)	481,706.	0.			CHILDREN AND FAMILY SERVICES
COMMUNITY LEGAL CENTER 80 MONROE AVENUE, SUITE 415 MEMPHIS, TN 38103-5406	62-1558675	501(C)(3)	150,628.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF THE ARCHDIOCESE OF NEWARK - 590 NORTH 7TH STREET - NEWARK, NJ 07107	22-2164120	501(C)(3)	187,047.	0.			CHILDREN AND FAMILY SERVICES
CATHOLIC CHARITIES OF SOUTHWEST KANSAS - 906 CENTRAL AVENUE - DODGE CITY, KS 67801-4905	48-0697602	501(C)(3)	89,514.	0.			CHILDREN AND FAMILY SERVICES
CHARLOTTE CENTER FOR LEGAL ADVOCACY - 1431 ELIZABETH AVE. - CHARLOTTE, NC 28204	56-1202940	501(C)(3)	244,994.	0.			CHILDREN AND FAMILY SERVICES

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YOUTH FOR TOMORROW NEW LIFE CENTER INC - 11835 HAZEL CIRCLE DR. - BRISTOW, VA 20136	52-1342268	501(C)(3)	397,215.	0.			CHILDREN AND FAMILY SERVICES
UPBRING 8305 CROSS PARK DRIVE AUSTIN, TX 78754	74-1109745	501(C)(3)	365,963.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICE OF MINNESOTA - 2414 PARK AVENUE - MINNEAPOLIS, MN 55404	41-0872993	501(C)(3)	5,416,918.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN FAMILY SERVICES OF NEBRASKA, INC. - 124 S. 24TH ST., SUITE 230 - OMAHA, NE 68102	23-7267972	501(C)(3)	3,361,101.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SERVICES IN IOWA 3125 COTTAGE GROVE AVENUE DES MOINES, IA 50311-3809	42-0698267	501(C)(3)	5,089,187.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
BETHANY CHRISTIAN SERVICES OF MICHIGAN - 901 EASTERN AVE., NE - GRAND RAPIDS, MI 49501	38-3542119	501(C)(3)	50,821,976.	0.			CHILDREN AND FAMILY SERVICES; RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN FAMILY SERVICES IN THE CAROLINAS - PO BOX 2369 - SALISBURY, NC 28145-2369	56-1286323	501(C)(3)	17,844,820.	0.			CHILDREN SERVICES
CREATIVE SOLUTIONS FOR KIDS & FAMILIES - 1405 SPRUCE ST. STE. A - RIVERSIDE, CA 92507	20-2882315	501(C)(3)	3,800,341.	0.			CHILDREN SERVICES
CATHOLIC CHARITIES OF SOUTHWEST OHIO - ARCHDIOCESE OF CINCINNATI 7162 READING ROAD, SUITE 600 - CINCINNATI, OH 45237	31-0536968	501(C)(3)	166,150.	0.			CHILDREN SERVICES

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LUTHERAN SOCIAL SERVICES OF METROPOLITAN NEW YORK - C/O COMMUNITY SERVICES, 475 RIVERSIDE DRIVE, SUITE 1244 - NEW YORK, NY	13-2658548	501(C)(3)	1,275,829.	0.			CHILDREN SERVICES
MOSAIC FAMILY SERVICES, INC. 4144 NORTH CENTRAL EXPRESSWAY, SUITE 100 DALLAS, TX 75204	75-2484565	501(C)(3)	229,789.	0.			CHILDREN SERVICES
CATHOLIC CHARITIES OF TENNESSEE INC - 2806 MCGAVOCK PIKE - NASHVILLE, TN 37214	62-0679520	501(C)(3)	176,664.	0.			CHILDREN SERVICES
LUTHERAN FAMILY SERVICES OF ROCKY MOUNTAINS - 1600 DOWNING ST., SUITE 600 - DENVER, CO 80218	84-0775550	501(C)(3)	9,277,160.	0.			CHILDREN SERVICES
LUTHERAN FAMILY SERVICES OF VA, INC. - ATTN: FREIDA KING, 2609 MC VITTY ROAD - ROANOKE, VA 24018	54-1222012	501(C)(3)	4,604,089.	0.			CHILDREN SERVICES
CHRIS 180 1017 FAYETTEVILLE RD, SOUTHEAST ATLANTA, GA 30316	58-1430183	501(C)(3)	8,697,258.	0.			CHILDREN SERVICES
LUTHERAN SERVICES FLORIDA 3627 WEST WATERS AVENUE, TAMPA, FL 33614	59-2198911	501(C)(3)	12,070,291.	0.			CHILDREN SERVICES
CATHOLIC CHARITIES OF LOUISVILLE 2222 W. MARKET ST. LOUISVILLE, KY 40212	61-1239600	501(C)(3)	237,687.	0.			CHILDREN SERVICES
CATHOLIC CHARITIES OF THE DIOCESE OF BATON ROUGE - PO BOX 1668 - BATON ROUGE, LA 70808	72-0590685	501(C)(3)	392,754.	0.			CHILDREN SERVICES

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
REFUGEE AND IMMIGRANT SERVICES & EDUCATION - PO BOX 866 - NOEL, MO 64854	82-1779829	501(C)(3)	1,158,326.	0.			REFUGEE RESETTLEMENT
ST. FERDINAND OUTREACH CENTER 1109 CORONEL ST. SAN FERNANDO, CA 91340	95-1684078	501(C)(3)	266,363.	0.			REFUGEE RESETTLEMENT
LUTHERAN SOCIAL SERVICES OF WISCONSIN - UPPER MICHIGAN P.O. BOX 88736 - MILWAUKEE, WI 53288-0736	39-0816846	501(C)(3)	1,986,714.	0.			REFUGEE RESETTLEMENT
INTERNATIONAL CHRISTIAN ADOPTIONS 41745 RIDER WAY, #2 TEMECULA, CA 92590	33-0412343	501(C)(3)	6,375.	0.			REFUGEE RESETTLEMENT
DIAKON CHILD FAMILY & COMMUNITY MINISTRIES - 1022 NORTH UNION STREET - ALLENTOWN, PA 17057	46-5390969	501(C)(3)	609,835.	0.			REFUGEE RESETTLEMENT
THE WELLSPRING ALLIANCE FOR FAMILIES INC. - 1515 JACKSON ST - MONROE, LA 71202	72-0442226	501(C)(3)	11,849.	0.			REFUGEE RESETTLEMENT
CRITTENTON SERVICES FOR CHILDREN & FAMILIES - 801 E. CHAPMAN, SUITE 203 - FULLERTON, CA 92831	95-2492427	501(C)(3)	16,975.	0.			REFUGEE RESETTLEMENT
LUTHERAN SOCIAL SERVICES OF MICHIGAN - ATTN: LORENA BENCSIK, 8131 EAST JEFFERSON - DETROIT, MI 48214-2691	38-1360553	501(C)(3)	8,645,979.	0.			REFUGEE RESETTLEMENT
CANOPY NORTHWEST ARKANSAS 2592 N. GREGG AVE. #40 FAYETTEVILLE, AR 72703	81-1305235	501(C)(3)	1,684,650.	0.			REFUGEE RESETTLEMENT

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MOHAWK VALLEY RESOURCE CENTER FOR REFUGEES - 201 BLEECKER ST - UTICA, NY 13501-2210	16-1158764	501(C)(3)	2,221,978.	0.			RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA - 705 41ST ST. - SIOUX FALLS, SD 57105	46-0224731	501(C)(3)	1,360,517.	0.			RESETTLEMENT AND INTEGRATION SERVICES
ICNA RELIEF USA PROGRAMS, INC. 1529 JERICHO TURNPIKE NEW HYDE PARK, NY 11040	04-3810161	501(C)(3)	3,785,686.	0.			RESETTLEMENT AND INTEGRATION SERVICES
LUTHERAN SOCIAL SERVICES OF NORTHEAST FLORIDA - 4615 PHILIPS HIGHWAY - JACKSONVILLE, FL 32207	59-1965600	501(C)(3)	3,596,959.	0.			RESETTLEMENT AND INTEGRATION SERVICES
ASYLEE WOMEN ENTERPRISE INC 4500 FRANKFORD AVE. BALTIMORE, MD 21206	45-3769025	501(C)(3)	220,253.	0.			RESETTLEMENT AND INTEGRATION SERVICES
KENNEDY-DONOVAN CENTER, INC ONCE COMMERCIAL STREET FOXBORO, MA 02035	04-2519028	501(C)(3)	503,426.	0.			TRANSITIONAL FOSTER CARE
JEWISH VOCATIONAL SERVICE 4600 THE PASEO KANSAS CITY, MO 64110-1826	43-0984198	501(C)(3)	379,845.	0.			TRANSITIONAL FOSTER CARE
ETHIOPIAN TEWAHEDO SOCIAL SERVICES 4300 EAST BROAD STREET, SUITE D WHITEHALL, OH 43213-1243	20-3525591	501(C)(3)	1,452,571.	0.			RESETTLEMENT AND INTEGRATION SERVICES

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
GIFT CARDS AND FINANCIAL ASSISTANCE	1113	6,453,385.	0.		

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

PART I, LINE 2:

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

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization **LUTHERAN IMMIGRATION & REFUGEE SERVICE,  
INC. DBA GLOBAL REFUGE** Employer identification number  
**13-2574854**

**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 .....

**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? .....

**3** Indicate which, if any, of the following the 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 checked="" 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? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**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? .....
- b** Any related organization? .....
- 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? .....
- b** Any related organization? .....
- 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 .....

**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 .....

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

	Yes	No
<b>1b</b>		
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) (Rev. 12-2024)

**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 and/or 1099-NEC 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) KRISH O'MARA VIGNARAJAH CEO	(i)	526,536.	172,963.	0.	36,606.	13,644.	749,749.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) LEE WILLIAMS VICE PRES PROGRAMS	(i)	264,246.	92,072.	0.	24,271.	28,124.	408,713.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) F. ANDREW PEPITO CFO	(i)	263,470.	93,272.	0.	25,237.	2,460.	384,439.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) GERI O'DONOGHUE VICE PRES HUMAN RESOURCES	(i)	222,389.	79,835.	0.	21,750.	23,805.	347,779.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ERIN TAYLOR CHIEF COMMUNICATIONS OFFICER	(i)	191,356.	38,169.	0.	17,752.	13,241.	260,518.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MARIA MASKELL VICE PRESIDENT OF IT	(i)	181,278.	13,000.	0.	18,129.	28,186.	240,593.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LORIE DAVIDSON VP FOR CHILDREN & FAMILY SERVICES	(i)	184,014.	21,676.	0.	18,638.	13,846.	238,174.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ANDREW STEELE VP DEVELOPMENT AND MOBILIZ	(i)	190,700.	6,500.	0.	13,232.	14,550.	224,982.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) MEGAN BRACY VP RESETTLEMENT & INTEGRATION SVC	(i)	167,063.	13,820.	0.	16,918.	2,460.	200,261.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**Supplemental Information on Tax-Exempt Bonds**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,  
explanations, and any additional information in Part VI.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Name of the organization **LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE** Employer identification number **13-2574854**

Part I	Bond Issues											
	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	MARYLAND ECONOMIC DEVELOPMENT CORP.	52-1376562	57420NOAV	07/26/07	5,942,546.	ADVANCE REFUNDING OF REVENUE BONDS		X		X		X
<b>B</b>												
<b>C</b>												
<b>D</b>												

Part II	Proceeds								
		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b>	Amount of bonds retired .....								
<b>2</b>	Amount of bonds legally defeased .....								
<b>3</b>	Total proceeds of issue .....			5,942,546.					
<b>4</b>	Gross proceeds in reserve funds .....			476,594.					
<b>5</b>	Capitalized interest from proceeds .....								
<b>6</b>	Proceeds in refunding escrows .....			5,828,695.					
<b>7</b>	Issuance costs from proceeds .....			113,851.					
<b>8</b>	Credit enhancement from proceeds .....								
<b>9</b>	Working capital expenditures from proceeds .....								
<b>10</b>	Capital expenditures from proceeds .....								
<b>11</b>	Other spent proceeds .....								
<b>12</b>	Other unspent proceeds .....								
<b>13</b>	Year of substantial completion .....								
<b>14</b>	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? .....		X						
<b>15</b>	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? .....	X							
<b>16</b>	Has the final allocation of proceeds been made? .....	X							
<b>17</b>	Does the organization maintain adequate books and records to support the final allocation of proceeds? .....	X							

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

Schedule K (Form 990) (Rev. 12-2024)

<b>Part III Private Business Use</b>								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....		X						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....		X						
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....		%		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government .....		%		%		%		%
<b>6</b> Total of lines 4 and 5 .....		%		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? .....		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....	X							

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

**Part IV Arbitrage** (continued)

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

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations? .....	X							

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:

(A) ISSUER NAME: MARYLAND ECONOMIC DEVELOPMENT CORP.

DATE THE REBATE COMPUTATION WAS PERFORMED: 06/30/2017

SCHEDULE K, PART I

LUTHERAN IMMIGRATION AND REFUGEE SERVICE, INC. AND LUTHERAN WORLD RELIEF (EIN: 13-2574963), AN UNRELATED 501(C)(3) ORGANIZATION, ARE JOINTLY AND SEVERABLY LIABLE FOR THE BONDS AND AS SUCH, EACH HAS RECORDED 50% OF THE OUTSTANDING DEBT AND RELATED ISSUE COSTS ON THE FINANCIAL STATEMENTS. 100% OF LIABILITY AND RELATED COSTS ARE REPORTED ON SCHEDULE K.

**SCHEDULE L**

**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public Inspection**

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... \$ \_\_\_\_\_

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

**Part II Loans to and/or From Interested Persons**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
				(1)									
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
<b>Total</b> .....							\$						

**Part III Grants or Assistance Benefiting Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**Part IV Business Transactions Involving Interested Persons**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) INSPIRITUS	COMPANY IN WHICH A	13,336,782.	AFFILIATE O		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: INSPIRITUS

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

COMPANY IN WHICH A BOARD MEMBER IS PRESIDENT

(D) DESCRIPTION OF TRANSACTION: AFFILIATE ON SEVERAL GOVERNMENT CONTRACTS

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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FORM 990, PART I, LINE 1

THOSE WHO SEEK SAFETY FROM PERSECUTION; REUNITES FAMILIES TORN APART BY  
CONFLICT; RESETTLES REFUGEES; AND PROTECTS VULNERABLE CHILDREN WHO  
ARRIVE ALONE IN THE UNITED STATES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

UNITED STATES.

2. MATCHING GRANT (MG) - THIS LIRS 8-MONTH EARLY EMPLOYMENT PROGRAM IS  
AN ALTERNATIVE TO PUBLIC CASH ASSISTANCE. IN FISCAL YEAR 2024. 72.28%

OF

THE 8,418 INDIVIDUALS ENROLLED IN MATCHING GRANT WERE SELF-SUFFICIENT  
(EMPLOYED) ON OR BEFORE THE 240-DAY MARK.

3. PREFERRED COMMUNITIES (PC) LIRS PROVIDED INTENSIVE CASE MANAGEMENT  
TO THE MOST VULNERABLE REFUGEES AND ASYLEES TO ENSURE ACCESS TO  
CRITICAL LIFE STABILIZING SERVICES AND RESOURCES. THIS HELPED MOVE 452  
PARTICIPANTS TOWARD SELF-SUFFICIENCY IN 41 LOCATIONS. PC GAP SERVICES  
SERVED 6,388 CLIENTS IN 62 LOCATIONS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

RESETTLEMENT. STATE AND LOCAL GOVERNMENTS AND COMMUNITY CHILD WELFARE  
AND REFUGEE ORGANIZATIONS TO SERVE THE BEST INTERESTS OF REFUGEE AND  
MIGRANT CHILDREN. LIRS PROVIDES A FULL CONTINUUM OF CARE. WITH A ROBUST  
NATIONAL NETWORK OF PARTNERS AND DIRECT CARE STAFF LOCATED THROUGHOUT  
THE COUNTRY. THE CONTINUUM OF CARE INCLUDES SHORT AND LONG-TERM FOSTER  
CARE (BASIC AND THERAPEUTIC PLACEMENTS). GROUP HOME CARE AND SHELTER  
CARE AS WELL AS SAFE RELEASE SERVICES AND HOME STUDIES AND POST RELEASE  
SERVICES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

3. LIRS' MENTAL HEALTH PROGRAM OFFERED THERAPY AND CLINICAL CASE  
MANAGEMENT SERVICES TO 341 INDIVIDUALS IN 2024.

4. IN 2024. GLOBAL REFUGE CONNECTED WITH 1,174 NEW VOLUNTEERS, WHO  
COLLECTIVELY OFFERED MORE THAN 4,562 HOURS OF VOLUNTEER TIME. THIS IS  
EQUALLY TO 190 FULL DAYS OF SERVICE, AND IT REPRESENTS A 31% INCREASE IN  
ACTIVE VOLUNTEER HOURS COMPARED TO LAST YEAR. MORE THAN 300 FAITH  
COMMUNITIES WORKED TO WRITE 10,000 HAND WRITTEN CARDS THROUGH THE HOPE  
FOR THE HOLIDAYS PROGRAM, SENDING MESSAGES OF HOPE AND DIGNITY TO NEW  
NEIGHBORS ACROSS THE COUNTRY. GLOBAL REFUGE VOLUNTEERS AND SUPPORTIVE  
FAITH COMMUNITIES ALSO PACKED AND DELIVERED MORE THAN 1,754  
"FRESH CHANGE" BAGS, A 15% INCREASE COMPARED TO 2023. THESE FRESH  
CHANGE BAGS PROVIDE MUCH NEEDED HYGEIENE SUPPLIES AND CLOTHING FOR  
CHILDREN IN OUR CFS PROGRAM.

GLOBAL REFUGE ALSO PRODUCED A NEW TRAINING FOR CONGREGATIONS WHICH  
CERTIFIES THEM AS SAFE FOR NEW ARRIVALS, AND TEACHES BASIC IMMIGRATION  
POLICY THROUGH A LENS OF BIBLICAL WELCOME. GLOBAL REFUGE PREACHED AND  
PRESENTED IN MORE THAN 80 FAITH COMMUNITIES ACROSS THE COUNTRY. AND  
SPOKE PUBLICLY AT EDUCATIONAL AND HUMAN RIGHTS EVENTS IN SEVERAL MAJOR  
CITIES.

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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5. THROUGH PRIVATE DONATIONS, LIRS OPERATES INTERNATIONAL OFFICES IN GUATEMALA AND MEXICO, PROVIDING CASE MANAGEMENT, CLINICAL SERVICES, AND ACCESS TO EDUCATIONAL AND VOCATIONAL SERVICES FOR YOUTH WHO HAVE BEEN RETURNED TO MEXICO OR GUATEMALA.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES:

LIRS SERVICES TRAVEL LOANS ISSUED BY THE INTERNATIONAL ORGANIZATION OF MIGRATION TO TRANSPORT LIRS-SPONSORED REFUGEES FROM THEIR ORIGINAL LOCATION TO THEIR RESETTLEMENT LOCATION IN THE UNITED STATES. COLLECTIONS FROM THESE NON-INTEREST BEARING LOANS ARE, IN PART, USED TO OFFSET LOAN SERVICING EXPENSES OF LIRS, WITH 75% OF THE COLLECTIONS RETURNED TO THE INTERNATIONAL ORGANIZATION OF MIGRATION TO REPLENISH THE LOAN FUND, WHICH FINANCES TRANSPORTATION FOR RESETTLEMENT OF FUTURE REFUGEES.

LIRS NORTH DAKOTA (GLOBAL REFUGE ND) STATE PROGRAMS

REFUGEE SUPPORT SERVICES PROGRAM (RSS): ): RSS PROGRAM DELIVERED COMPREHENSIVE CASE MANAGEMENT AND COMMUNITY CONNECTOR SERVICES TO REFUGEES AND OTHER OFFICE OF REFUGEE RESETTLEMENT (ORR) POPULATIONS IN NORTH DAKOTA. THROUGH COMMUNITY CONNECTORS, PARTICIPANTS RECEIVED TAILORED SUPPORT IN KEY AREAS SUCH AS FAMILY SUPPORT AND INTEGRATION SERVICES, ACCESS TO HEALTH SERVICES, SCHOOL NAVIGATION AND EDUCATIONAL SUPPORT, AND COMMUNITY ORIENTATION WORKSHOPS. THESE SERVICES WERE DESIGNED TO PROMOTE SUCCESSFUL RESETTLEMENT, FOSTER COMMUNITY INTEGRATION, AND SUPPORT THE LONG-TERM WELL-BEING OF REFUGEE INDIVIDUALS AND FAMILIES. GLOBAL REFUGE ND SERVED 869 RSS CLIENTS IN 2024

REFUGEE CASH ASSISTANCE (RCA) PROGRAM: : RCA PROGRAM PROVIDED MONTHLY CASH ASSISTANCE TO REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS TO HELP MEET BASIC NEEDS SUCH AS FOOD, SHELTER, AND TRANSPORTATION. IN ADDITION, SUPPORTED INDIVIDUALS IN ACHIEVING SELF-SUFFICIENCY AND REDUCING DEPENDENCY ON WELFARE SERVICES THROUGH CASE MANAGEMENT, ENGLISH LANGUAGE TRAINING, AND EMPLOYMENT REFERRALS. GLOBAL REFUGE ND SERVED 325 RCA CLIENTS IN 2024.

SERVICES FOR OLDER REFUGEES (SOR): THE SOR PROGRAM PROVIDED SUPPORT TO ELIGIBLE REFUGEES AGED 60 AND OLDER, ENSURING THEY HAD ACCESS TO APPROPRIATE AGING-RELATED SERVICES. SOR OFFERINGS INCLUDED CASE MANAGEMENT, TRANSPORTATION, INTERPRETATION, REFERRALS TO SUPPORTIVE SERVICES, CONNECTION TO COMMUNITY RESOURCES, VOLUNTEER ENGAGEMENT, SOCIAL ACTIVITIES, AND CITIZENSHIP AND NATURALIZATION PREPARATION FOR ELIGIBLE REFUGEE ELDERS. THE PROGRAM ALSO AIMED TO DELIVER SERVICES NOT OTHERWISE AVAILABLE IN THE COMMUNITY. OVERALL, SOR SERVICES PROMOTED PHYSICAL AND EMOTIONAL WELL-BEING, SUPPORTED INTEGRATION INTO NEW COMMUNITIES, AND ENCOURAGED INDEPENDENT LIVING. GLOBAL REFUGE ND SERVED 23 SOR CLIENTS IN 2024.

REFUGEE YOUTH MENTORING PROGRAM (YMP): THE YMP PROGRAM ADDRESSED THE NEEDS OF REFUGEE YOUTH AND YOUNG ADULTS, AGES 15-24, BY PROMOTING THEIR CIVIC AND SOCIAL ENGAGEMENT THROUGH MENTORING. THE PROGRAM RECRUITED, SCREENED AND TRAINED MENTORS TO SUPPORT NEWCOMER YOUTH. GLOBAL REFUGE ND CONNECTED 6 YOUTH WITH MENTORS IN 2024.

REFUGEE HEALTH PROMOTION: THE PROGRAM PROVIDED REFUGEE HEALTH

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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NAVIGATION SERVICES TO REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS IN NORTH DAKOTA. KEY SERVICES INCLUDED COORDINATING REFUGEE MEDICAL SCREENINGS, FACILITATING TIMELY COMMUNICATION AMONG STATE AGENCIES, MEDICAL PROVIDERS, AND RESETTLEMENT STAFF, OFFERING GUIDANCE ON HEALTH CARE COVERAGE OPTIONS, AND SUPPORTING ACCESS TO ESSENTIAL MEDICAL SERVICES. ADDITIONALLY, THE PROGRAM WORKED TO ELIMINATE TRANSPORTATION BARRIERS FOR BOTH INITIAL SCREENINGS AND FOLLOW-UP MEDICAL APPOINTMENTS. GLOBAL REFUGE ND ASSISTED 51 CLIENTS THROUGH HEALTH PROMOTION IN 2024.

REFUGEE AGRICULTURAL PARTNERSHIP PROGRAM (RAPP): THE RAPP SUPPORTED REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS IN IMPROVING THEIR LIVELIHOODS AND ACHIEVING ECONOMIC SELF-SUFFICIENCY BY INCREASING THEIR KNOWLEDGE AND SKILLS IN AGRICULTURE, FOOD SYSTEMS, NUTRITION, AND ACCESS TO FARMERS MARKETS. GLOBAL REFUGE ND SERVED 21 RAPP CLIENTS IN 2024.

EMPLOYER ENGAGEMENT PROGRAM (EEP): THROUGH THE EEP, GLOBAL REFUGE ND STRENGTHENED COLLABORATION WITH EMPLOYERS TO SUPPORT THE INTEGRATION AND SELF-SUFFICIENCY OF REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS WITHIN THE RESETTLEMENT COMMUNITY. GLOBAL REFUGE ND ESTABLISHED FORMAL PARTNERSHIPS WITH EMPLOYERS TO DEVELOP TRAINING CURRICULA, PROVIDE CAREER COUNSELING, AND EXPAND OPPORTUNITIES FOR WORKPLACE-BASED TRAINING, APPRENTICESHIPS, AND INTERNSHIPS ALL AIMED AT ENHANCING CLIENTS' ACCESS TO SUSTAINABLE EMPLOYMENT. GLOBAL REFUGE ND ONBOARDED 8 EMPLOYER PARTNERS IN 2024. THIRTEEN EMPLOYEES FROM THOSE FIRMS PARTICIPATED.

GLOBAL REFUGE SAN ANTONIO (GLOBAL REFUGE SA) PROGRAMS

AMERICAN RESCUE PLAN ACT (ARPA) SUPPORT SERVICES: THE PROGRAM ADDRESSED NEGATIVE COVID-19 IMPACTS ON ECONOMIC SECURITY FOR IMMIGRANTS RESIDING IN SAN ANTONIO THROUGH THE PROVISION OF CASE MANAGEMENT AND EMPLOYMENT SERVICES. GLOBAL REFUGE SA SERVED 79 INDIVIDUALS IN 2024.

REFUGEE SUPPORT SERVICES PROGRAM (RSS): THE RSS PROGRAM HELPED REFUGEES AND OTHER ORR ELIGIBLE POPULATION IN TEXAS ACHIEVE ECONOMIC INDEPENDENCE BY ASSISTING THEM IN FINDING AND MAINTAINING EMPLOYMENT WHILE REMOVING BARRIERS TO SELF-SUFFICIENCY. REFUGEE SUPPORT SERVICES OFFERS CASE MANAGEMENT, JOB DEVELOPMENT AND TRAINING, VOCATIONAL TRAINING, JOB PLACEMENT, AND CONNECTIONS TO SOCIAL ADJUSTMENT SUPPORT, SUCH AS ENGLISH LANGUAGE CLASSES, DAYCARE, AND CITIZENSHIP ASSISTANCE. ADDITIONALLY, THE PROGRAM PROVIDED SOCIAL SUPPORT SERVICES TO HELP CLIENTS OVERCOME OBSTACLES TO CULTURAL AND SOCIAL INTEGRATION. GLOBAL REFUGE SA SERVED 117 RSS CLIENTS IN 2024.

REFUGEE CASH ASSISTANCE (RCA) PROGRAM: RCA PROGRAM PROVIDED MONTHLY CASH ASSISTANCE TO REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS TO HELP MEET BASIC NEEDS SUCH AS FOOD, SHELTER, AND TRANSPORTATION. IN ADDITION, SUPPORTED INDIVIDUALS IN ACHIEVING SELF-SUFFICIENCY AND REDUCING DEPENDENCY ON WELFARE SERVICES THROUGH CASE MANAGEMENT, ENGLISH LANGUAGE TRAINING, AND EMPLOYMENT REFERRALS. GLOBAL REFUGE SA SERVED 199 RCA CLIENTS IN 2024.

REFUGEE MEDICAL ASSISTANCE (RMA): STAFF ASSISTED CLIENTS IN ACCESSING RMA, WHICH PROVIDES INSURANCE COVERAGE FOR REFUGEES AND OTHER

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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ORR-ELIGIBLE POPULATIONS. SUPPORT INCLUDED ASSESSMENT, ENROLLMENT, AND COORDINATION WITH SERVICE PROVIDERS. GLOBAL REFUGE SA ASSISTED 184 CLIENTS IN 2024.

GLOBAL REFUGE BALTIMORE AND ALEXANDRIA (GLOBAL REFUGE MD) PROGRAMS

BALTIMORE NEW AMERICAN ACCESS COALITION (BNAAC): THE BNAAC PROGRAM PROVIDED SIX-MONTH CASE MANAGEMENT AND BENEFITS NAVIGATION TO HELP BALTIMORE CITY'S IMMIGRANTS AND REFUGEES. GLOBAL REFUGE MD SERVED NINETEEN (19) BNAAC CLIENTS IN 2024.

EMPLOYER ENGAGEMENT PROGRAM (EEP): THROUGH THE EEP, GLOBAL REFUGE MD STRENGTHENED COLLABORATION WITH EMPLOYERS TO SUPPORT THE INTEGRATION AND SELF-SUFFICIENCY OF REFUGEES AND OTHER ORR-ELIGIBLE POPULATIONS WITHIN THE RESETTLEMENT COMMUNITY. GLOBAL REFUGE MD ESTABLISHED FORMAL PARTNERSHIPS WITH EMPLOYERS TO DEVELOP TRAINING CURRICULA, PROVIDE CAREER COUNSELING, AND EXPAND OPPORTUNITIES FOR WORKPLACE-BASED TRAINING, APPRENTICESHIPS, AND INTERNSHIPS ALL AIMED AT ENHANCING CLIENTS' ACCESS TO SUSTAINABLE EMPLOYMENT. GLOBAL REFUGE MD ONBOARDED THREE (3) EMPLOYER PARTNERS IN 2024. 24 EMPLOYEES FROM THOSE FIRMS PARTICIPATED.

CASE MANAGEMENT PILOT PROGRAM (CMPP): THE CMPP PROVIDED VOLUNTARY CASE MANAGEMENT AND OTHER SERVICES TO NON-DETAINED NONCITIZENS ENROLLED IN ALTERNATIVES TO DETENTION. CMPPSERVICESINCLUDED, AMONG OTHERS:MENTAL HEALTH SERVICES; TRAFFICKING SCREENING;LEGAL ORIENTATION PROGRAMS;CULTURAL ORIENTATION PROGRAMS;CONNECTIONS TO SOCIAL SERVICES;ANDDEPARTURE PLANNING AND REINTEGRATION SERVICESFOR INDIVIDUALS RETURNING TO THEIR HOME COUNTRIES. GLOBAL REFUGE MD MANAGED THIS PROGRAM CONSORTIUM MEMBERS AND COLLABORATIVELY SERVED 488 CLIENTS IN 2024.

MICROENTERPRISE DEVELOPMENT(MED): MED EMPOWERED REFUGEES WITH ECONOMIC INCLUSION OPPORTUNITIES INTENDED TO FACILITATE INTEGRATION INTO THE U.S. ECONOMY. IT PROVIDES TRAINING. TECHNICAL ASSISTANCE AS WELL AS CREDIT BUILDER AND SMALL BUSINESS LOANS TO HELP THEM CREATE OR EXPAND THEIR OWN SMALL BUSINESSES. GLOBAL REFUGE SUPPORTED 21 MED CLIENTS IN 2024 THROUGH TRAINING AND DISTRIBUTED \$240,000 LOANS.

INDIVIDUAL DEVELOPMENT ACCOUNT (IDA): IDA SUPPORTED REFUGEES AND OTHER ORR ELIGIBLE POPULATION SAVE TOWARD AN ASSET THAT WILL HELP INCREASE FINANCIAL INDEPENDENCE. THE PROGRAM HELPED PARTICIPANTS UNDERSTAND WHAT- ASSETS ARE, HOW THE U.S. FINANCIAL SYSTEM WORKS, AND HOW TO MANAGE THEIR MONEY. IT MATCHED SAVINGS AT A ONE-TO-ONE FOR EACH DOLLAR DEPOSITED. SAVINGS GOALS CAN BE USED TOWARDS HOME PURCHASE, RENTAL ASSISTANCE, VOCATIONAL TRAININGS, EDUCATION, AND ENTRANCE EXAM FEES. GLOBAL REFUGE SUPPORTED 46 IDA CLIENTS IN 2024 THROUGH TRAINING AND DISTRIBUTED \$110,000 IN MATCHING FUNDS. EXPENSES \$ 6,814,620. INCL GRANTS OF \$ 515,775. REVENUE \$ 1,296,944.

FORM 990, PART VI, SECTION B, LINE 11B:  
EACH YEAR PRIOR TO DISTRIBUTION TO THE LIRS BOARD OF DIRECTORS, THE AUDIT COMMITTEE REVIEWS AND DISCUSSES THE DRAFT FORM 990 AFTER ITS REVIEW BY LIRS CERTIFIED PUBLIC ACCOUNTANTS. THE COMPLETED FORM 990 IS MADE AVAILABLE TO THE ENTIRE BOARD FOR REVIEW AND QUESTIONS BEFORE IT IS SUBMITTED TO THE INTERNAL REVENUE SERVICE.

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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FORM 990, PART VI, SECTION B, LINE 12C:

LIRS BOARD POLICY REQUIRES ALL DIRECTORS, OFFICERS, COMMITTEE MEMBERS AND LIRS SENIOR MANAGERS TO IDENTIFY ACTUAL AND POTENTIAL CONFLICTS OF INTEREST AND COMPLETE A DECLARATION OF A CONFLICT OF INTEREST STATEMENT ANNUALLY WHICH IS REVIEWED BY THE BOARD GOVERNANCE COMMITTEE. ANY DIRECTOR, OFFICER, COMMITTEE MEMBER OR SENIOR MANAGER WHO DISCLOSES A DIRECT OR INDIRECT FINANCIAL OR OTHER MATERIAL INTERESTS IN A PROPOSED OR EXISTING ARRANGEMENT WILL NOT BE ALLOWED TO BE A PART OF THE DISCUSSION OR DECISION-MAKING ON THE MATTER THAT RESULTS IN THE CONFLICT OF INTEREST. IF ANY DIRECTOR, OFFICER, COMMITTEE MEMBER OR SENIOR MANAGER FAILS TO DISCLOSE A DIRECT OR INDIRECT FINANCIAL OR OTHER MATERIAL INTEREST SUBJECT TO THE POLICY, S/HE WILL BE INFORMED AND GIVEN THE OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. IF THE BOARD OR COMMITTEE OR PRESIDENT AND CEO DETERMINES THAT THE INDIVIDUAL HAS FAILED TO DISCLOSE A CONFLICT OF INTEREST, THEY WILL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

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

FOR LIRS' CEO'S COMPENSATION, AN INDEPENDENT CONSULTANT PERFORMS AN ANALYSIS ON A REGULAR BASIS USING INDEPENDENT RESEARCH, WHICH CONSIDERS THE ORGANIZATION'S BUDGET, THE CURRENT COMPENSATION, AND THE NUMBER OF YEARS SERVED BY THE CEO. THE ANALYSIS USES SALARY SURVEYS THAT PROVIDE CEO SALARY RANGE THAT IS COMPETITIVE WITH SIMILAR NON-PROFITS IN THE SAME GEOGRAPHIC AREA. THE FINDINGS ARE PRESENTED TO THE BOARD'S EXECUTIVE COMPENSATION COMMITTEE, WHICH REVIEWS THE CONSULTANT'S REPORT IN CONJUNCTION WITH THE CEO'S PERFORMANCE AND PRESENTS A RECOMMENDATION TO THE FULL BOARD. THE FULL BOARD APPROVES THE CEO'S COMPENSATION FOR THE UPCOMING YEAR. FOR ALL OTHER LIRS STAFF POSITIONS, AN INDEPENDENT CONSULTANT PERFORMS AN ANALYSIS USING INDEPENDENT RESEARCH TO DETERMINE COMPETITIVE SALARY RANGES FOR THE VARIOUS GRADES OF POSITIONS WITHIN LIRS. THIS ANALYSIS IS COMPLETED EVERY OTHER YEAR. THE CEO SETS AND/OR APPROVES THE PARTICULAR SALARIES WITHIN THESE GRADES FOR STAFF. BOARD OFFICER POSITIONS ARE NON-STAFF, VOLUNTEER POSITIONS AND RECEIVE NO COMPENSATION.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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

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

LIRS MAKES ITS AUDITED FINANCIAL STATEMENTS, FORM 990, LIST OF CURRENT BOARD OF DIRECTORS, AND OTHER INFORMATION THAT MAY BE USEFUL IN UNDERSTANDING LIRS' VISION, MISSION, VALUES, GOALS AND ACTIVITIES AVAILABLE ON THE LIRS WEBSITE AT WWW.LIRS.ORG. THIS INFORMATION IS ALSO AVAILABLE TO THE PUBLIC UPON REQUEST. SUMMARY FINANCIAL STATEMENTS, SENIOR MANAGEMENT, AND THE LIST OF CURRENT BOARD OF DIRECTORS ARE ALSO PUBLISHED IN THE ANNUAL REPORT WHICH IS DISTRIBUTED TO DONORS AND OTHER STAKEHOLDERS.

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

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.

OMB No. 1545-0047

**Open to Public  
Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization LUTHERAN IMMIGRATION & REFUGEE SERVICE, INC. DBA GLOBAL REFUGE	Employer identification number 13-2574854
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**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 CENTER CORPORATION - 52-2055143 700 LIGHT STREET BALTIMORE, MD 21230		MARYLAND	501(C)(3)	LINE 12A, I			X
NEW AMERICAN COMMUNITY LENDING CORPORATION - 88-3474687, 700 LIGHT STREET, BALTIMORE, MD 21230		MARYLAND	501(C)(3)	LINE 12A, I			X

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

Schedule R (Form 990) (Rev. 1-2025)



**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.

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....	<b>1a</b>	X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	<b>1b</b>	X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	<b>1c</b>	X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	<b>1d</b>	X
<b>e</b> Loans or loan guarantees by related organization(s) .....	<b>1e</b>	X
<b>f</b> Dividends from related organization(s) .....	<b>1f</b>	X
<b>g</b> Sale of assets to related organization(s) .....	<b>1g</b>	X
<b>h</b> Purchase of assets from related organization(s) .....	<b>1h</b>	X
<b>i</b> Exchange of assets with related organization(s) .....	<b>1i</b>	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	<b>1j</b>	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	<b>1k</b>	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	<b>1l</b>	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	<b>1m</b>	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	<b>1n</b>	X
<b>o</b> Sharing of paid employees with related organization(s) .....	<b>1o</b>	X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	<b>1p</b>	X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	<b>1q</b>	X
<b>r</b> Other transfer of cash or property to related organization(s) .....	<b>1r</b>	X
<b>s</b> Other transfer of cash or property from related organization(s) .....	<b>1s</b>	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 VII Supplemental Information**

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

SCHEDULE R, PART II, COLUMN (B)

NAME OF RELATED ORGANIZATION:

LUTHERAN CENTER CORPORATION

PRIMARY ACTIVITY: PROVIDES OFFICE SPACE FOR VARIOUS LUTHERAN AND

AFFILIATED CHARITABLE ORGANIZATIONS.

SCHEDULE R, PART II, COLUMN (B)

NAME OF RELATED ORGANIZATION:

NEW AMERICAN COMMUNITY LENDING CORPORATION

PRIMARY ACTIVITY: FINANCIALLY EMPOWERS REFUGEES, IMMIGRANTS, AND ASYLUM

SEEKERS TO PROMOTE STABILITY, SECURITY AND A SHARE IN THE AMERICAN

DREAM.