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Short Form

Return of Organization Exempt From Income Tax

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

OMB No 1545-1150

2011

Open to Public Inspection

Form 990-EZ

Department of the Treasury
Internal Revenue Service

A For the 2010 calendar year, or tax year beginning JAN 1, 2011 and ending AUG 31, 2011

B Check if applicable

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

LUTHERAN VALLEY RANCH, INC.

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. BOX 1352

City or town, state or country, and ZIP + 4

COLORADO SPRINGS, CO 80901

D Employer identification number

84-0532552

E Telephone number

277-5327

F Group Exemption

Number ▶

G Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶

I Website: ▶ N/A

H Check ☒ if the organization is not required to attach Schedule B

(Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (7) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

▶ \$ 47,574.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I

☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	200.
	2	Program service revenue including government fees and contracts	2	1,738.
	3	Membership dues and assessments	3	44,617.
	4	Investment income	4	105.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
6c	Less: direct expenses from gaming and fundraising events	6c		
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8	914.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	47,574.	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	16,643.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	600.
	14	Occupancy, rent, utilities, and maintenance	14	8,222.
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	24,960.
17	Total expenses. Add lines 10 through 16	17	50,425.	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<2,851.>
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	244,813.
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	241,962.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2011)

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II

☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	58,766.	22	67,026.
23 Land and buildings	160,565.	23	149,637.
24 Other assets (describe in Schedule O) SEE SCHEDULE O	39,616.	24	35,259.
25 Total assets	258,947.	25	251,922.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	14,134.	26	9,960.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	244,813.	27	241,962.

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

☒

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 SEE SCHEDULE O

(Grants \$ 16,643.) If this amount includes foreign grants, check here ☐

28a 45,918.

29

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a)

32 45,918.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
RONALD YOUNG, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	PRESIDENT 2.00	0.	0.	0.
JOHN HARRIS, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	VICE PRESIDENT 2.00	0.	0.	0.
JACKIE BROOKSHIRE, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	TREASURER 2.00	0.	0.	0.
DOROTHY PAULSON, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	SECRETARY 2.00	0.	0.	0.
JAMES HALLORAN, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	DIRECTOR 1.00	0.	0.	0.
ALAN PETERSON, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	DIRECTOR 1.00	0.	0.	0.
CLARE SKOV, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	DIRECTOR 1.00	0.	0.	0.
SHIRLEY BAUER, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	DIRECTOR 1.00	0.	0.	0.
JOSH ARBOGAST, P. O. BOX 1352, COLORADO SPRINGS, CO 80901	DIRECTOR 1.00	0.	0.	0.

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

☒

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	0.
b Gross receipts, included on line 9, for public use of club facilities	39b	0.
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911	N/A	
section 4912	N/A	
section 4955	N/A	
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	N/A
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		N/A
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed.	NONE	
42a The organization's books are in care of	THE ORGANIZATION	
Located at	P.O. BOX 1352, COLORADO SPRINGS, CO	
Telephone no.	277-5327	
ZIP + 4	80901	
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)?	42b	X
If "Yes," enter the name of the foreign country:		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country:		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	

Form 990-EZ (2011)

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

	Yes	No
45		X

a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ

45a		X
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46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office?

If "Yes," complete Schedule C, Part I

46		X
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Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
-----	--	--

b If "Yes," was the related organization a section 527 organization?

49b		
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50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000 N/A	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." N/A

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A
☐ Yes ☐ No

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

Sign Here	Signature of officer		Date		
	RON YOUNG, PRESIDENT <i>R. A. Young</i>		12/16/11		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
	GREGORY P. PARSONS, CPA	<i>G. P. Parsons</i>	11/16/11		
	Firm's name	OSBORNE, PARSONS & ROSACKER, LLP		Firm's EIN	
	Firm's address	720 NORTH TEJON STREET COLORADO SPRINGS, CO 80903-1012		Phone no.	719.636.2321

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

☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2011

Open to Public
Inspection

Name of the organization

LUTHERAN VALLEY RANCH, INC.

Employer identification number
84-0532552

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:

AMOUNT:

INTEREST

105.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:

AMOUNT:

MISCELLANEOUS

914.

FORM 990-EZ, PART I, LINE 10, GRANTS AND ALLOCATIONS:

ACTIVITY CLASSIFICATION: RETREAT

GRANTEE NAME: LUTHERN VALLEY RETREAT

GRANTEE ADDRESS: P.O. BOX 6396 WOODLAND PARK, CO 80866

GRANTEE RELATIONSHIP: NONE

DATE OF GIFT: 07/18/11

AMOUNT GIVEN:

8,000.

ACTIVITY CLASSIFICATION: COLUMBARIUM

GRANTEE NAME: LUTHERN VALLEY RETREAT

GRANTEE ADDRESS: P.O. BOX 6396 WOODLAND PARK, CO 80866

GRANTEE RELATIONSHIP: NONE

PROPERTY DESCRIPTION: COLUMBARIUM

METHOD USED TO DETERMINE BOOK VALUE: ADJUSTED COST

METHOD USED TO DETERMINE FMV: ADJUSTED COST

BOOK VALUE OF PROPERTY: 8,643.

DATE OF GIFT: 01/01/11

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization LUTHERAN VALLEY RANCH, INC.	Employer identification number 84-0532552
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AMOUNT GIVEN:	8,643.
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TOTAL INCLUDED ON FORM 990-EZ, LINE 10	16,643.
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FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:	AMOUNT:
DEPRECIATION	6,474.
OTHER EXPENSES	1,748.
TOTAL TO FORM 990-EZ, LINE 14	8,222.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
CONTINGENCY	55.
DIESEL FUEL	1,000.
FISH AND TREES	4,063.
OFFICE	769.
RANCH HOUSE	4,897.
TAX	6,285.
TRAVEL	20.
WEBSITE	221.
INSURANCE	5,284.
BOARD	1,371.
MARKETING	995.
TOTAL TO FORM 990-EZ, LINE 16	24,960.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
-------------	--------------	-------------

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

Schedule O (Form 990 or 990-EZ) (2011)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011
Open to Public
Inspection

Name of the organization LUTHERAN VALLEY RANCH, INC.	Employer identification number 84-0532552
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COLUMBARIUM INCOME - RECEIVABLE	3,636.	0.
ACCOUNTS RECEIVABLE	1,689.	3,025.
PREPAID EXPENSES	193.	193.
OTHER DEPRECIABLE ASSETS	34,098.	32,041.
TOTAL TO FORM 990-EZ, LINE 24	39,616.	35,259.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE - COLUMBARIUM	3,636.	0.
DEFERRED REVENUE - GRADER	10,498.	9,960.
TOTAL TO FORM 990-EZ, LINE 26	14,134.	9,960.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - OUTDOOR RECREATION FOR
LUTHERAN FAMILIES.

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

TO PROVIDE A CHRIST-CENTERED MISSION OUTREACH TO CHILDREN
AND ADULTS THROUGH OUTDOOR MINISTRY AND TO PROVIDE AN
ENVIRONMENT WHERE SPONSORS OF RETREATS COULD RELAX WITH
FELLOW LUTHERANS IN THE COLORADO MOUNTAINS.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.
THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

2011 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-EZ PAGE 1

990-EZ

Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
26	RANCH MEETING HALL	03/01/97	SL	39.00	MM16		189,330.				189,330.	67,157.		3,236.	70,393.
28	LAND	03/01/97	L		HY		30,700.				30,700.			0.	
30	1984 GRADER	06/03/03	SL	10.00	HY16		27,783.				27,783.	21,067.		1,852.	22,919.
32	DUMP STATION	11/30/04	SL	15.00	HY16		6,679.				6,679.	2,707.		297.	3,004.
33	DUMP STATION - ADDITIONAL COST	08/06/05	SL	15.00	HY16		1,197.				1,197.	433.		53.	486.
34	(D) COLUMBARIUM	06/30/09	SL	39.00	MM16		8,000.				8,000.	308.		0.	
35	ROAD IMPROVEMENTS	09/15/10	SL	15.00	HY16		23,161.				23,161.	515.		1,029.	1,544.
37	GATES	07/21/11	SL	15.00	HY16		1,181.				1,181.			7.	7.
	* TOTAL 990-EZ PG 1 DEPR						288,031.				288,031.	92,187.		6,474.	98,353.

028111
05-01-10

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2011 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone