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Form 990  Department of the Treasury Internal Revenue Service	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)	OMB No 1545-0047 2011 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011		D Employer identification number 23-7267972	
B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending		E Telephone number (402) 978-5649	
C Name of organization LUTHERAN FAMILY SERVICES OF NE INC		G Gross receipts \$ 15,495,559	
Doing Business As			
Number and street (or P O box if mail is not delivered to street address) 124 South 24th Street Suite 230		Room/suite	
City or town, state or country, and ZIP + 4 Omaha, NE 681021226			
F Name and address of principal officer Ruth A Henrichs 124 South 24th Street Suite 230 Omaha, NE 681021226		H(a) Is this a group return for affiliates? ☐ Yes ☒ No	
I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527		H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list (see instructions)	
J Website: ▶ www.lfsneb.org		H(c) Group exemption number ▶	
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶		L Year of formation 1971	
		M State of legal domicile NE	

Part I		Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities Lutheran Family Services of Nebraska, Inc (LFS) is a not-for-profit multi-service human care organization with 28 offices from as far west as North Platte, Nebraska, to as far east as Council Bluffs, Iowa For 120 years, LFS has moved forward in mission to build and strengthen individuals, families and communities LFS has been accredited by the Council on Accreditation for Children and Family Services (COA) since 1997, one indicator of the organization's ongoing commitment to quality care Another is the stability of LFS' executive team, with combined experience with the organization of over 55 years Of the three certified public accountants on staff, two are in executive leadership LFS impacts more than 35,000 people every year through the work of more than 300 employees statewide and 1,000 volunteers Volunteers donated 14,160 hours of service in 2011			
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3 Number of voting members of the governing body (Part VI, line 1a)		3 16	
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4 16	
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)		5 405	
	6 Total number of volunteers (estimate if necessary)		6 1,000	
	7a Total unrelated business revenue from Part VIII, column (C), line 12		7a 0	
	b Net unrelated business taxable income from Form 990-T, line 34		7b 0	
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	6,088,966	6,861,958
	9	Program service revenue (Part VIII, line 2g)	8,442,845	8,561,894
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	475	265
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	55,880	17,023
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,588,166	15,441,140
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	621,059	494,524
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,488,551	10,211,843
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) <u>680,924</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	4,392,016	4,930,292
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	14,501,626	15,636,659
	19	Revenue less expenses Subtract line 18 from line 12	86,540	-195,519
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	4,673,538	4,191,876
	21	Total liabilities (Part X, line 26)	2,447,563	2,671,925
	22	Net assets or fund balances Subtract line 21 from line 20	2,225,975	1,519,951

Part II	Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
Sign Here	Signature of officer			2012-09-11 Date
	Ruth Henrichs President and CEO Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☒	Preparer's taxpayer identification number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
				Phone no
May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No				

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization's mission

Lutheran Family Services of Nebraska (LFS) expresses God's love for all people by providing quality human care services that build and strengthen individual, family and community life Our vision is for safety, hope and well-being for all people LFS is committed to serve to the best of our ability-and insure that every program is designed and created to meet a true community need To accomplish this, LFS works within three broad areas Children Services, Behavioral Health and Community Services

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 4,275,215 including grants of \$ 0) (Revenue \$ 4,857,964)

CHILDREN SERVICES LFS began in 1892 because of children in need, and children and families have remained at the heart of the organization in the subsequent 120 years LFS is intentionally focused on young families, with programs that promote health, safety and self-sufficiency It is the belief of LFS that the most efficient use of organization and community resources to halt abuse and neglect should be focused upon prevention and intervention services to avoid more expensive and intrusive residential and incarceration services This is especially important for children In 2011, 2,364 children and parents received early intervention services and incentives through LFS' three Centers for Healthy Families, located in North Omaha, Fremont and Council Bluffs, Iowa The Centers' programs serve families with children under the age of five and expectant mothers, reducing the risk factors that lead to childhood abuse and neglect through education, therapy, support groups and other resources, increasing their safety and well-being All of the Centers offer specialized early childhood mental health programs which include therapies for children who have been victims of or witnessed trauma, as well as therapies to help parents attach to their children and reduce the chance of abuse and neglect The LFS RSafeÂ® program treated 228 child victims of sexual abuse in 2011, including children who have sexually acted out on another child A consistent recidivism rate of 0-1% shows that the program works and is making a difference in breaking the cycle of child sexual abuse RSafeÂ® is dedicated to emotionally healing vulnerable children and families affected by sexual abuse LFS offers individual, family and group therapy, as well as consultation and collaboration with numerous agencies, including Project Harmony Group therapy helps children and youth understand their problems and take responsibility for their actions, develop and practice skills to end sexually abusive behavior, practice positive socialization with peers and develop a more healthy sense of self In coordination with RSafeÂ®, support groups are offered to help non-offending and offending parents and the children who are victims of sexual abuse, as well as their siblings, cope with the affects of sexual abuse on the family Adoption Links adoption services and information, as well as pregnancy counseling, are available at all offices across the state LFS is also the exclusive Nebraska affiliate of Wendy's Wonderful Kids (WWK), the signature program of the Dave Thomas Foundation for Adoption WWK aggressively seeks permanency for youth in foster care There are currently 1,033 children in foster care in Nebraska who are seeking a permanent family LFS works full-time recruiting foster care families and families who wish to adopt children currently in foster care, and offers on-going training and retention programs Children Services provides emergency and agency-based foster placements and licensing, and 24-hour emergency support Through the Right TurnÂ® program, a collaboration with Nebraska Children's Home Society, help for post-adoptive and guardianship parents is provided statewide These 24/7 post-adoption services provide case management, mentoring, support, support groups, education, respite care and other services as necessary LFS' Family Support Liaisons, in partnership with the Learning Community of Douglas and Sarpy Counties, work with children and at-risk families to reduce truancy and other barriers to learning and achievement Other programs within Children Services include maternal health care and in-home services, which encompass respite care, family support and in-home safety The maternal health care office in Lexington provides abstinence education in the high schools, HIV/AIDS education and STD prevention, as well as free pregnancy tests In-home services provide support services to assist with parenting and home management problems that place children at risk of abuse and neglect Specialists help families achieve a healthy and safe home environment, enhance communication skills, manage aggression and anger and achieve self-sufficiency In the respite care program, trained caregivers supervise children with diagnosable emotional or behavioral disorders that severely disrupt daily functioning at home and at school The temporary respite is offered in the Omaha area and is prescheduled to provide parents a break on a regular basis In 2011 LFS managed 4,862 Children Services cases

4b

(Code) (Expenses \$ 5,841,606 including grants of \$ 0) (Revenue \$ 6,545,235)

BEHAVIORAL HEALTH SERVICES Lutheran Family Services offers a continuum of behavioral health services to meet the needs of clients across the state LFS offers some form of counseling at every office location and serves many specialized populations, including those with severe mental illness or disorders and incest perpetrators To those who serve our nation at war, At EaseÂ® provides confidential trauma treatment and therapeutic support to active military, veterans and their loved ones At EaseÂ® therapists are specially trained in treatment practices known to be effective in addressing Post-Traumatic Stress Disorder (PTSD) and other trauma-related disorders No individual is turned away due to inability to pay At EaseÂ® has served more than 337 individuals since its inception in June 2009 Through crisis response programs in Douglas, Washington and Dodge counties, LFS mental health counselors provide 24/7 backup for law enforcement officers Other services include substance abuse treatment and evaluations and intensive outpatient treatment-programming which provides individual, family and couple support and addresses issues of alcohol and drug dependency, psychological disorders, depression, trauma recovery and managing disorders and illnesses with proper medication LFS provides multiple levels of behavioral health interventions, including Community Support, Emergency Community Support and Bilingual/Bicultural Outreach Community Support services help individuals suffering from severe and persistent mental illness to live more independent and functional lives This long-term support program helps clients achieve stability in the community, improve their personal and community functioning, enhance their skill development and increase their residential stability Emergency Community Support is a short-term service that provides crisis stabilization and support, creates a relapse prevention plan, promotes self-care, living skills and helps the clients recover from their crisis and move on to self-sufficiency The Bilingual/Bicultural Outreach program helps individuals whose language or culture creates a barrier to assessing needed mental health or substance abuse services It also facilitates entry of non-English speaking persons needing treatment into community-based facilities prior to escalation into a crisis requiring emergency protective custody The program provides case management services, information and referral to other community resources, crisis support, and interpretation and translation services LFS diversion programs in McCook and southeast Nebraska worked with 145 first-time juvenile offenders in 2011, so they could learn from their actions, make reparation and avoid a criminal record that could follow them throughout their life In 2011 LFS managed 5,869 Behavioral Health cases

4c

(Code) (Expenses \$ 2,527,893 including grants of \$ 0) (Revenue \$ 2,580,920)

COMMUNITY SERVICES Through this core competency, Lutheran Family Services provides high-quality direct and supportive services for our newest community members-refugees, secondary migrants, immigrants, asylees and victims of sexual trafficking-to help them acculturate and establish self-sufficiency in their new homes in Nebraska Refugee Services is a local affiliate resettlement site for both Lutheran Immigration and Refugee Services and Church World Service The program offers support, guidance and empowerment to guide these new citizen-hopefuls to self-sufficiency within the first four to six months after arrival The Reception and Placement program provides core resettlement services for refugees in accordance with the guidelines set down in a cooperative agreement with the U S Department of State Reception and Placement includes assistance with housing, food, initial medical screening and on-going healthcare needs, processing documents and obtaining benefits, cultural orientation, English language instruction, employment and enrolling children in school LFS resettlement services welcomed 430 refugees to Nebraska in 2011 In addition to resettlement services, LFS works with Employment First, the state's Temporary Assistance for Needy Families (TANF) program, to insure that all immigrant and refugee Employment First participants are complying with the rules and regulations of the program The International Center of the Heartland (ICH) was created to help these new Americans acculturate and establish self-sufficiency in their new homes by providing assistance in securing stable housing and employment, as well as acting as an educational resource regarding health, nutrition, education, legal, employment and housing issues One of the overarching goals of the ICH is to help newcomers integrate and obtain self-sufficiency LFS Immigration Legal Services helps individuals reunite or remain united with their families in the United States and provides assistance in obtaining U S citizenship LFS offers a BIA-approved network of immigration legal specialists These services are offered at the Welcome Center in Lexington, the LFS office in Grand Island and the Community Services office in Omaha The AmeriCorps National Service program provides support to Community Services initiatives such as ICH, Lutheran Immigration Services, Lutheran Refugee Services and Employment First, as well as other LFS programs and partner agencies LFS had 37 members in 2011, who served in youth enrichment programs, community development, health outreach, life skills education, immigration and refugee services and volunteer recruitment In 2011, LFS managed 2,702 Community Services cases

4d

Other program services (Describe in Schedule O)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e

Total program service expenses \$ 12,644,714

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> 	1	Yes
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	3	No
4	Section 501(c)(3) organizations. 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>	4	No
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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	5	No
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>	6	No
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>	7	No
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>	8	No
9	Did the organization report an amount in Part X, line 21, 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>	9	No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>	10	No
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> 	11a	Yes
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>	11b	No
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>	11c	No
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>	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
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> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	No
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, XII, and XIII is optional.</i> 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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, Part I.</i>	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Part II and IV.</i>	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Part III and IV.</i>	16	No
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>	17	No
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> 	18	Yes
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>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>	20a	No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements.	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 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>	23	Yes	
24a	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 questions 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. 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>	25a		No
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>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	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>	32		No
33	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>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a		No
b	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>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	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>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance					
Check if Schedule O contains a response to any question in this Part V ☐					
		Yes	No		
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	1a	83		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return. .	2a	405		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b			
4a	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 or securities account)?	4a			No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	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?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	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?	7a	Yes		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	Yes		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	Yes		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b			
11	Section 501(c)(12) organizations. Enter				
a	Gross income from members or shareholders.	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a			
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
c	Enter the aggregate amount of reserves on hand.	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶	
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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	
19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ Lutheran Family Services of Nebraska Richard A Henrichs V P Finance 124 South 24th Street Suite 230 Omaha, NE 681021226 (402) 978-5649	

Part VII

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

Check if Schedule O contains a response to any question 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, and **current** key employees 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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

•

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

•

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Gaye Lynn Schaffart Executive Committee Chair	3 0	X		X				0	0	0
(2) Peter W Zandbergen Executive Committee Vice Chair	2 00	X		X				0	0	0
(3) Amy Peck JD Program Committee Chair	2 00	X		X				0	0	0
(4) Bradley D Holtorf Treasurer & Finance / Audit Committee Chair	2 00	X		X				0	0	0
(5) T Parker Schenken Governance Committee Chair	2 00	X		X				0	0	0
(6) Rev David deFreese Board Member - Bishop, Nebraska Synod ELCA	1 00	X						0	0	0
(7) Rev Russ Sommerfeld Board Member - District President, Nebraska District LCMS	1 00	X						0	0	0
(8) Renee A Tewes Board Member	1 00	X						0	0	0
(9) Daniel S Mauk Board Member	1 00	X						0	0	0
(10) Rev Carlos Schneider Board Member	1 00	X						0	0	0
(11) Stuart J Dorman Board Member	1 00	X						0	0	0
(12) Kenny Rocker Board Member	1 00	X						0	0	0
(13) Anthony Anderson Board Member	1 00	X						0	0	0
(14) Gwendolynn Edwards Board Member	1 00	X						0	0	0
(15) Ruth A Henrichs President & CEO & Secretary of Board of Directors	45 00			X	X			148,614	0	15,107
(16) Ruth H Henneman Vice President Development	45 00				X	X		162,184	0	14,147
(17) Amy Richardson Vice President Program	45 00				X			95,981	0	9,446

Part VII

1b	Sub-Total	▼			
c	Total from continuation sheets to Part VII, Section A	▼			
d	Total (add lines 1b and 1c)	▼	560,227	0	52,091

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 2

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►0

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514			
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a	750,833						
	b	Membership dues	1b	0						
	c	Fundraising events	1c	326,041						
	d	Related organizations	1d	204,010						
	e	Government grants (contributions)	1e	2,882,647						
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,698,427						
	g	Noncash contributions included in lines 1a-1f \$ 606,134								
	h	Total. Add lines 1a-1f						6,861,958		
Program Service Revenue			Business Code							
	2a	NHHSS Region & Government Contracts	624100	3,954,231	3,954,231	0	0			
	b	Contracted Services	624100	211,604	211,604	0	0			
	c	Medicaid / Medicare Fees	624100	2,756,779	2,756,779	0	0			
	d	Insurance Fees - Net	624100	613,095	613,095	0	0			
	e	Private Pay Fees	624100	829,716	829,716	0	0			
	f	All other program service revenue		196,469	196,469	0	0			
	g	Total. Add lines 2a-2f			8,561,894					
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		265	0	0	265			
	4	Income from investment of tax-exempt bond proceeds . .		0	0	0	0			
	5	Royalties		0	0	0	0			
	6a	(i) Real		(ii) Personal						
		0		0						
		0		0						
		0		0						
	d	Net rental income or (loss)		0	0	0	0			
	7a	(i) Securities		(ii) Other						
		0		0						
		0		0						
		0		0						
	d	Net gain or (loss)		0	0	0	0			
	8a	Gross income from fundraising events (not including \$ 326,041 of contributions reported on line 1c) See Part IV, line 18		a	59,060	4,641		0		
		b	Less direct expenses						b	54,419
		c	Net income or (loss) from fundraising events . .							
	9a	Gross income from gaming activities See Part IV, line 19		a	0	0		0		
		b	Less direct expenses						b	0
		c	Net income or (loss) from gaming activities . .							
	10a	Gross sales of inventory, less returns and allowances		a	0	0		0		
		b	Less cost of goods sold						b	0
		c	Net income or (loss) from sales of inventory . .							
	Miscellaneous Revenue		Business Code							
	11a	Other Miscellaneous Income		900099	12,382	12,382	0	0		
	b									
	c									
d	All other revenue			0	0	0	0			
e	Total. Add lines 11a-11d			12,382						
12	Total revenue. See Instructions			15,441,140	8,574,276	0	4,906			

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	0	0		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	494,524	494,524		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	560,227	0	353,459	206,768
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	8,067,244	6,675,744	1,204,381	187,119
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	159,289	123,255	28,762	7,272
9	Other employee benefits	736,510	572,791	136,382	27,337
10	Payroll taxes	688,573	538,029	122,061	28,483
11	Fees for services (non-employees)				
a	Management	0	0	0	0
b	Legal	30,948	0	30,948	0
c	Accounting	19,901	0	19,901	0
d	Lobbying	0	0	0	0
e	Professional fundraising See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other	1,990,128	1,581,437	378,311	30,380
12	Advertising and promotion	177,619	61,989	70,435	45,195
13	Office expenses	462,291	385,754	49,216	27,321
14	Information technology	0	600,000	-600,000	0
15	Royalties	0	0	0	0
16	Occupancy	851,290	740,685	90,400	20,205
17	Travel	365,603	294,848	43,984	26,771
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	147,316	77,545	21,269	48,502
20	Interest	283	0	283	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	88,506	67,807	16,522	4,177
23	Insurance	69,986	54,180	12,610	3,196
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	Telephone & Data Line Expenses	313,533	154,827	156,629	2,077
b	Equipment Rental & Maintenance	236,997	108,700	112,353	15,944
c	Uncollectable Accounts	96,931	96,931	0	0
d	Licensure & Organization Dues	67,915	12,437	55,478	0
e					
f	All other expenses	11,045	3,231	7,637	177
25	Total functional expenses. Add lines 1 through 24f	15,636,659	12,644,714	2,311,021	680,924
26	Joint costs. Check here ☒ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	0	0	0	0

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			771,249	1	660,878
	2	Savings and temporary cash investments			939,716	2	442,195
	3	Pledges and grants receivable, net			1,751,646	3	1,758,774
	4	Accounts receivable, net			785,524	4	922,763
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			0	7	0
	8	Inventories for sale or use			0	8	0
	9	Prepaid expenses and deferred charges			89,119	9	82,822
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	2,055,912	336,284	10c	324,444
	b	Less: accumulated depreciation	10b	1,731,468			
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities. See Part IV, line 11			0	12	0
	13	Investments—program-related. See Part IV, line 11			0	13	0
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			0	15	0
	16	Total assets. Add lines 1 through 15 (must equal line 34)			4,673,538	16	4,191,876
Liabilities	17	Accounts payable and accrued expenses			1,124,679	17	1,199,932
	18	Grants payable			0	18	0
	19	Deferred revenue			1,153,604	19	1,362,041
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			80,000	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			89,280	25	109,952
	26	Total liabilities. Add lines 17 through 25			2,447,563	26	2,671,925
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			671,777	27	476,258
	28	Temporarily restricted net assets			1,196,940	28	1,043,693
	29	Permanently restricted net assets			357,258	29	0
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			2,225,975	33	1,519,951
	34	Total liabilities and net assets/fund balances			4,673,538	34	4,191,876

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,441,140
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,636,659
3	Revenue less expenses Subtract line 2 from line 1	3	-195,519
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,225,975
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-510,505
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	1,519,951

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
LUTHERAN FAMILY SERVICES OF NE INC

Employer identification number
23-7267972

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10

☐

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

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support							
Calendar year (or fiscal year beginning in)		(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11	Total support (Add lines 7 through 10)						
12	Gross receipts from related activities, etc (See instructions)					12	
13	First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage		
14	Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14
15	Public Support Percentage for 2010 Schedule A, Part II, line 14	15
16a	33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐
b	33 1/3% support test—2010. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	☐
17a	10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization	☐
b	10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization	☐
18	Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions	☐

Part III

Support Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	4,972,120	5,229,778	5,208,932	6,088,966	6,861,958	28,361,754
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	7,625,557	8,242,319	8,382,640	8,442,845	8,561,894	41,255,255
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	-3,293	4,641	1,348
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	12,597,677	13,472,097	13,591,572	14,528,518	15,428,493	69,618,357
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	9,743	7,560	10,086	9,153	6,557	43,099
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
c Add lines 7a and 7b	9,743	7,560	10,086	9,153	6,557	43,099
8 Public Support (Subtract line 7c from line 6)						69,575,258

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	12,597,677	13,472,097	13,591,572	14,528,518	15,428,493	69,618,357
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	972	1,980	262	475	265	3,954
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	972	1,980	262	475	265	3,954
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	25,850	38,147	71,186	59,173	12,382	206,738
13 Total support (Add lines 9, 10c, 11 and 12.)	12,624,499	13,512,224	13,663,020	14,588,166	15,441,140	69,829,049
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	☐					

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	99.637 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	99.596 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	0.006 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	0.006 %
19a 33 1/3% support tests—2011. 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—2010. 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 **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation
Other miscellaneous income is related to Lutheran Family Services' exempt purpose

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
LUTHERAN FAMILY SERVICES OF NE INC

Employer identification number
23-7267972

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate 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?	
	☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	☐ Yes ☐ No	

Part II

Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

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" to 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to 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	Investment earnings or 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 year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

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

3b

Yes

No

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment. 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	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	393,472	199,965	193,507
d Equipment	0	1,637,698	1,506,761	130,937
e Other	0	24,742	24,742	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				324,444

Schedule D (Form 990) 2011

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	15,441,140
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,636,659
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-195,519
4	Net unrealized gains (losses) on investments	4	0
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net) Add lines 4 - 8	9	0
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-195,519

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	15,325,699
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	0
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	15,325,699
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIV)	4b	115,441
c	Add lines 4a and 4b	4c	115,441
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	15,441,140

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	15,521,218
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	15,521,218
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIV)	4b	115,441
c	Add lines 4a and 4b	4c	115,441
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	15,636,659

Part XIVSupplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
SchD_P10_S00_L02	Schedule D, Part X, Line 2	All affiliated entities are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code. All entities have received determination letters that they are exempt from federal income taxes on related income pursuant to Section 501(a) of the Internal Revenue Code. The Internal Revenue Service has established standards to be met to maintain the Organization's tax-exempt status. The Organization accounts for uncertainties in accounting for income tax assets and liabilities using guidance included in FASB ASC 740, Income Taxes. The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. At December 31, 2011 and 2010, the Organization had no uncertain tax positions accrued. The Organization is no longer subject to income tax examinations for years ended prior to December 31, 2008.
SchD_P12_S00_L04b	Schedule D, Part XII, Line 4b	The Organization also received donated clerical services during the year to benefit existing programs and activities. These contributions were not recognized as revenue in the consolidated statement of activities since they did not meet the recognition requirements of ASC Topic 958 Subtopic 605, Revenue Recognition. The fair value of these contributions amounted to \$115,441 in 2011.
SchD_P13_S00_L04b	Schedule D, Part XIII, Line 4b	The Organization also received donated clerical services during the year to benefit existing programs and activities. These contributions were not recognized as revenue in the consolidated statement of activities since they did not meet the recognition requirements of ASC Topic 958 Subtopic 605, Revenue Recognition. The fair value of these contributions amounted to \$115,441 in 2011.

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization LUTHERAN FAMILY SERVICES OF NE INC	Employer identification number 23-7267972
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Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations	e ☐ Solicitation of non-government grants
b ☐ Internet and e-mail solicitations	f ☐ Solicitation of government grants
c ☐ Phone solicitations	g ☐ Special fundraising events
d ☐ In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

Revenue			(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
			<u>Wicker & Wine</u>	<u>Fandango</u>	<u>2</u>	(Add col (a) through	
			(event type)	(event type)	(total number)	col (c))	
	1	Gross receipts	130,305	101,479	153,317	385,101	
	2	Less Charitable contributions	106,744	65,980	153,317	326,041	
3	Gross income (line 1 minus line 2)	23,561	35,499	0	59,060		
Direct Expenses	4	Cash prizes	0	0	0	0	
	5	Non-cash prizes	0	0	0	0	
	6	Rent/facility costs	280	400	905	1,585	
	7	Food and beverages	5,725	9,400	6,814	21,939	
	8	Entertainment	0	0	0	0	
	9	Other direct expenses	12,692	4,962	13,241	30,895	
	10	Direct expense summary Add lines 4 through 9 in column (d). ▶					(54,419)
	11	Net income summary Combine lines 3 and 10 in column (d). ▶					4,641

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				()
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," Explain _____

- 11

Does the organization operate gaming activities with nonmembers?

Yes

No
- 12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

Yes

No

13

Indicate the percentage of gaming activity operated in

a	The organization's facility	13a
b	An outside facility	13b

14

Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

Yes

No

b

If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$

c

If "Yes," enter name and address

Name

Address

16

Gaming manager information

Name

Gaming manager compensation

\$

Description of services provided

Director/officer

Employee

Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

Yes

No

b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV

Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
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Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
LUTHERAN FAMILY SERVICES OF NE INC

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

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

OMB No 1545-0047

2011

Open to Public
Inspection

Employer identification number

23-7267972

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3

Enter total number of other organizations listed in the line 1 table ▶

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) 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 non-cash assistance
(1) Specific Assistance, rent and utilities, food supplies, clothing assistance and miscellaneous personal items for new refugee arrivals to America	430	494,524	70,103	Cash Value / Salvation Army / Goodwill valuation schedule	Home furnishings, clothing, personal care items
(2) Centers for Healthy Families incentive programs	2364	0	33,837	Fair Market Value & Salvation Army / Goodwill valuation schedule	Clothing, diapers, car seats, and other children's personal items

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	Detailed records are maintained for pass through funds from Church World Service and Lutheran Immigration and Refugee Services for specific assistance to new refugee arrivals to America

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

LUTHERAN FAMILY SERVICES OF NE INC

Employer identification number

23-7267972

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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, columns (D) and (E) for that individual.

Schedule J (Form 990) 2011

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SchJ_P01_S00_L03	Schedule J, Part I, Line 3	Lutheran Family Services' Compensation Administration Scale is reviewed bi-annually by the Board of Directors. The Compensation Administration Scale is updated bi-annually by the LFS Human Resources Department by using local, regional and national salary surveys and other data.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
LUTHERAN FAMILY SERVICES OF NE INC

Employer identification number
23-7267972

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		111,736	Goodwill Value
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
Volunteer				
25 Other ► (<u>Services</u>)	X	265	344,526	Fair Wage & Salary Value
Volunteer				
26 Other ► (<u>Prof Services</u>)	X	3	48,111	Fair Market Value of Services
Rental				
27 Other ► (<u>Property</u>)	X	5	101,761	Fair Market Rental Value
28 Other ► (<u> </u>)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

290

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
b If "Yes," describe in Part II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part III

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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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 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 FAMILY SERVICES OF NE INC**Employer identification number**

23-7267972

Identifier	Return Reference	Explanation
F990_P06_S0A_L02	Form 990, Part VI, Section A, Line 2	Ruth A Henrichs, President & CEO, is related by marriage to Richard A Henrichs, Vice President Finance. Performance review and salary determination for the Vice President Finance is performed by the Board of Directors' Treasurer & Chair of Finance / Audit Committee.
F990_P06_S0A_L06	Form 990, Part VI, Section A, Line 6	Members include the Evangelical Lutheran Church in America (ELCA), Nebraska Synod, and the Lutheran Church - Missouri Synod (LCMS), Nebraska District.
F990_P06_S0A_L07a	Form 990, Part VI, Section A, Line 7a	Voting members of the Board of Directors are elected by two Corporate Members, the ELCA, Nebraska Synod (9), and the LCMS, Nebraska District (7), and by the Board of Directors itself (4).
F990_P06_S0A_L07b	Form 990, Part VI, Section A, Line 7b	Significant changes to the Organization's organizational structure and organizational documents made by the Board of Directors (governing body) require approval by the Members, ELCA, Nebraska Synod and LCMS, Nebraska District.
F990_P06_S0B_L11b	Form 990, Part VI, Section B, Line 11b	The Vice President Finance (a CPA) prepares a draft of the Form 990 for review by the Organization President & CEO and the Organization Vice President for Development. A final draft is prepared and presented to the Lutheran Family Services Board of Directors for approval to be filed with the Internal Revenue Service Center.
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	Annually all members of the Board of Directors and key employees are required to review the Conflict of Interest Policy and sign a statement of compliance/disclosure. Lutheran Family Services Board of Directors meetings begin by a review of the agenda and a call for disclosure of any conflict of interest as declared by any Board Member.
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	Lutheran Family Services' Compensation Administration Scale is reviewed bi-annually by the Board of Directors. The Compensation Administration Scale is updated bi-annually by the LFS Human Resources Department by using local, regional and national salary surveys and other data.
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	Lutheran Family Services makes its governing documents, conflict of interest policy and financial reports available upon request to Government regulatory bodies, funders, donors, clients and the public.
F990_P11_S00_L05	Form 990, Part XI, Line 5	Decrease in temporarily restricted net assets = \$153,247. Decrease in permanently restricted net assets = \$357,258. Total decrease in net assets equals \$510,505.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
LUTHERAN FAMILY SERVICES OF NE INC

Employer identification number
23-7267972

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN 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 organization	
						Yes	No
(1) Lutheran Family Services Foundation 124 South 24th Street Suite 230 Omaha, NE 681021226 36-3818738	Foundation - Fund Raising	NE	501(c)(3)	Type I	N/A		No
(2) Omaha Church Center 124 South 24th Street Suite 230 Omaha, NE 681021226 47-0491272	Tax Exempt Property Management	NE	501(c)(3)	Type I	N/A		No
(3) Adoption Links Worldwide Incorporated 124 South 24th Street Suite 230 Omaha, NE 68102 47-0766741	International and Domestic Adoptions	NE	501(c)(3)	Type I	N/A		No

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Right Turn LLC 124 South 24th Street Suite 230 Omaha, NE 68102 27-2072391	Post Adoption / Post Guardianship Services	NE	N/A	Related	4,485	48,124		No		Yes		50 %

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

Yes

No

No

No

No

No

No

Yes

Yes

No

Yes

Yes

Yes

Yes

No

No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2011

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

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation	
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Software ID: 11000129
Software Version: v1.00
EIN: 23-7267972
Name: LUTHERAN FAMILY SERVICES OF NE INC

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) Lutheran Family Services Foundation	c	204,010	Cash grants
(2) Omaha Church Center	j	222,790	Fair market rent value
(3) Lutheran Family Services Foundation	k	117,696	Fair market value of services performed
(4) Right Turn LLC	k	395,595	Fair market value of services performed
(5) Omaha Church Center	k	27,600	Fair market value of services performed
(6) Lutheran Family Services Foundation	k	7,080	Fair market value of services performed
(7) Lutheran Family Services Foundation	m	0	No cost involved
(8) Lutheran Family Services Foundation	n	117,696	Salary cost allocation at actual costs
(9) Omaha Church Center	o	27,702	Actual cost of expenses incurred
(10) Lutheran Family Services Foundation	p	3,549	Actual cost of expenses incurred

Additional Data

Software ID: 11000129
Software Version: v1.00
EIN: 23-7267972
Name: LUTHERAN FAMILY SERVICES OF NE INC

Form 990, Special Condition Description:

Special Condition Description
