

# Annual Report 2015

## Luther Park Bible Camp

### Luther Park Mission Statement

Luther Park in partnership with Lutheran congregations ministers in a natural setting as Jesus did, reaching out and touching people of all ages with the good news of salvation.

“Prepare the way of the Lord.”  
Isaiah 40



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ANNUAL MEETING  
Of the Association of  
Luther Park Bible Camp, Inc.  
Chetek, Wisconsin 54728

January 23, 2016, 10:00 a.m. at Luther Park Bible Camp

AGENDA

- Call to Order..... President, Kay Moen-Urseth
- Declaration of quorum to conduct business (we need 40 constituents)
- Acceptance of New Member Churches and those who signed Covenant after January 2015.....Kay  
Spirit Lutheran, Eau Claire and Sabylund Lutheran, Stockholm
- Devotions.....Keith Newman, Executive Ministry Director
- Introductions – Staff .....Keith  
Board Members.....Kay
- Presentation of Agenda – Motion to approve or revise
- Minutes of 2015 Annual Meeting held January 24, 2015 – Motion to approve or revise
- Summer Slide Show and Discussion.....Keith and Jacquie Scoates. Program Director
- Break
- Reports on pages 5 to 10 – Questions?  
Endowment Committee – vote to approve expenditure of funds
- Unfinished Business
- New Business
- Capital Campaign with Power Point.....Keith and Pastor Ben Ahles-Iverson
  - Budget.....Pastor Ben, Treasurer
  - Election of Board Members.....Tom Wagener Present Slate  
Kay, Call for Vote
  - Election of Endowment Committee Member...Carol Dittmar or Tom  
Kay, Call for Vote
  - Election of Nominating Committee.....Kay
  - Those going off in 2017: Kay, Michele Ziegeweid, Pastor Bert Schultz, Brahm Semmler Smith  
need one person from each Cluster
- Installation of Newly-Elected Board/Committee Members.....Pastor Les Walck, Colfax Lutheran
- Adjournment and Lord's Prayer.....Pastor Brad Peterson, Trinity - Boyceville

**Annual Meeting  
Of the Association of  
Luther Park Bible Camp, Inc.  
Chetek, WI 54728**

**January 24, 2015 10:00 AM at Luther Park Bible Camp**

**Call to Order (President, Kay Moen-Urseth)**

9:00 a.m. Kay called the meeting to order.

Read Psalm 41

**Roll Call of Covenant Congregations (Acting Secretary Julie Carr)**

92 voting delegates present

**Declarations of quorum present to conduct business**

**Acceptance of New Member Churches and those who signed Covenant after October 20, 2013**

Peace Lutheran Pigeon Falls

Grace Lutheran

Motions to accept new member churches:

M/S/C: Arvin Solsaa, Our Saviors Menomonie/Brad Peterson, Trinity Boyceville

**Devotions (Keith Newman, Executive Director) Psalms 133:1**

Thank you for coming and all that you do to support LPBC

Luther said...Chief purpose in life – care of the young

**Introductions – Staff, Board Members (President, Kay Moen-Urseth)**

Board members introduced themselves and told us what congregation they represent.

Thank you to all the board members for their time and service.

Kay introduced the staff

Thank you to each of you for the ministry and success of LPBC

Kay recognized all the volunteers

**Presentation of agenda – Motion to approve or revise (President, Kay Moen-Urseth)**

Call for motion to accept

M/S/C: Mike Kinney, Good Shepherd, Ashland/Mara Alhes-Iverson, Northfield Lutheran

**Minutes of 2013 Annual Meeting held October 20, 2013**

Motion to accept the minutes

M/S/C: Josh Toufar, New Hope Sand Creek/Guy Redfield, Chetek Lutheran

**Report Luther Park Ministry Tour (Barbara Solsaa)**

Meeting of donors and past staff and interested parties

If you want the LPBC ministry tour come to your church, talk with Barbara after the meeting today. Barbara thanked all for their support

**Break (10 minutes)**

**Reconvened at 10:55 am**

**Reports**

**Luther Park Board of Directors report**

No questions of Kay

**Keith spoke regarding his report**

Camp numbers are up – jumped 160 campers in one year.

4200 volunteer hours in 2014

“It’s a God thing”

Thank you so much to staff, donors, volunteers

**Program Committee Report - Bert**

Summarized what the theme is for camp this year (parables)

**Property Committee Report – Tom**

A lot happening around here and not a lot spent on labor – thank you to volunteers

**Treasurer’s Finance Committee Report – Ben**

Drew our attention to the graph at the bottom of page 9

### **Endowment Committee – Arvin Solsaa**

Encouraged us to go back to our congregation and invest in the general fund, but also in the Endowment.

\$29,000 (\$25,000 ELCA Fund A; \$4,000 ELCA Mission Investment Fund)

### **Audit Questions – DeeAnne Petersen**

Briefly talked about our audit (Wipfli)

Audit of our balance sheet – clean audit report and a clean opinion

Started 2013 with all correct balances moving forward

### **Unfinished business**

Kay asked for unfinished business - there was none

### **New Business**

#### **a) Amending Constitution (First Reading) - Carol Dittmar**

Chapter 7.01 changed date of annual meeting from October to close of fiscal year – 60 day notice

Motion to accept the change in the proposed replacement

M/S/C: Darrin Falk, Christ Lutheran/Renee Simpson Shepherd of the Hill Elk Mound

Discussion

Still appropriate to postmark and/or email information

Some churches do not have email

Show of hands of anyone who does not accept/passed unanimously

#### **b) Chapter 10.01**

Due to the cost of an audit - Consider only having a full audit once every 3 years and a review every year.

M/S/C: Shelly Schultz - United Lutheran/Vicky Buck – United Lutheran

Discussion:

How is the review different than the audit?

DeeAnne explained the difference between an audit and a review

Many organizations are doing the audit every three years with a review on each of the alternate years and it is very effective. Not getting anything less other than just less of a charge.

An audit is not a guarantee.

Pastor Mariann Holman Pigeon Falls – called the question

Those not in favor – raise your hand/passed unanimously

Second reading and vote: June 6, 2015

### **Proposed Land Sale (President, Kay Moen-Urseth)**

Kay presented the proposed land sale to Keith and Wendy Newman.

Maps were distributed showing the parcel of land (approximately 2 acres).

Delegates will attend the meeting on June 6, 2015 to cast vote.

Luther Park will have first right of refusal if Keith decides to sell the property.

Discussion

Will get a 60 day notice for voting with a 2/3 majority on June 6, 2015.

### **Tally of Contributions for matching funds (Accountant, DeeAnne Peterson)**

Officially as of today we are debt free. Cake and balloons were presented to celebrate being debt free. Huge round of applause ensued to celebrate this wonderful accomplishment. Thank you to everyone for your generous support and commitment.

### **Presented highlights of the financial report**

Canteen made \$10,477 this year

“People” Investment in Luther Park

Many volunteers made this happen and saved us a lot of money.

Attributes of our leader, Keith Newman:

Good business sense

Strategic thinker

Passion for LPBC

Persistent & empathetic

Stamina

Wears many hats; Makes everyone want to work harder

Adopt a cabin –

Reduce costs

If you want to adopt a cabin or talk to your congregation about adopting a cabin, talk to DeeAnne

Keith spoke - DeeAnne has been a huge “God send” to this camp – thank you for all your hard work and dedication.

**Budget (Pastor Ben Ahles-Iverson, Treasurer)**

Questions?

Depreciation Account: Money put aside for expenses to be used for capital improvements.

Motion to accept the budget for 2015 as shown on p 27

M/S/C: Edward Peters – Calvary/Mike Kinney – Ashland Good Shepherd

**Election of Board Members (Pastor Shelly Schultz)**

See pages 11 & 12 in Annual Report

Nominees for cluster 1:

Mike Kinney – Good Shepherd, Ashland –accepts the nomination

Nominees for cluster 2:

Pr. Brad Peterson – Trinity, Boyceville – accepts the nomination

Nominations for cluster 3:

Cheryl Johnson - Peace Lutheran, Menomonie – accepts the nomination

Nominations for cluster 4:

Pr. Ben Ahles-Iverson - Taylor Lutheran, Taylor – accepts the nomination

M/S/C: Chris Olson - Colfax/Vicky Buck – Prairie Farm

**Election of Endowment Committee member (Arvin Solsaa, incumbent/Tom Wagener)**

M/S/C: Guy Redfield - Chetek/Mike Kinney - Ashland

**Election of Nominating Committee (President, Kay Moen-Urseth)**

Serves for 1 year

Cluster 1: Eric Carlsen, Bethany, Rice Lake

Cluster 2: Pastor Josh Toufar, New Hope, Sand Creek

Cluster 3: Brenda Thalacker, First Lutheran, Eau Claire

Cluster 4: Mara Ahles-Iverson, Northfield Lutheran

M/S/C: Mary Eide – Shepherd of the Hill, Elk Mound/Mary Kelm, Our Saviors

**Installation of newly-elected members (Pr. Shelly Schultz)**

**Introduction of Jacquie Scoates– New Program Director**

Pick up camp (cookie) boxes for the LPBC for your church – take them today.

**Adjournment and Lord’s Prayer & Benediction (Pastor Bert Schultz)**

Submitted by:

Julie K. Carr

Acting Secretary

## **Luther Park Board of Director's President's Report**

*I thank my God every time I remember you. In all my prayers for all of you, I always pray with joy. (Philippians 1:3-4)*

I do my best to pray each day for the ministry at Luther Park, for God's blessings on Keith and the entire staff, for the board of directors, and for all of you who volunteer. When I pray, I pray with great JOY, because we have so much for which to be joyous and thankful.

This past year has been a year of great accomplishment here at Luther Park:

- We ministered to over 900 campers and over 800 VBS youth = over 1700!;
- We paid off our long-term debt and are now debt free!!;
- Jacquie, our program director, brought new ideas to the year-round programming;
- An awesome group of young people worked as summer staff;
- We've hired interns who will help the camp in countless ways and who are living in the Farm House;
- Yes, the Farm House has been remodeled with new windows, insulation, walls, etc;
- Our quilt retreats have been highly successful and FUN;
- Although it was extremely hot and humid on the day of Heart for Luther Park, it was a successful day of fellowship and fund-raising;
- Recharges have brought out many youth;
- Buildings have been improved: The Dining Room looks awesome; Shalom has new ceiling fans; Energy-efficient lighting is gradually replacing old lighting;
- Adult Ministry is being offered;
- But most of all – the Word of God has been shared with a huge number of people and lives have been changed.

We thank all of you for your contributions to the success of Luther Park. It has been a joy to serve on the board of directors during a time when things are going well. We are looking forward to a new and exciting project: “Building and Rejoicing”, about which you'll hear more today and in future months.

I am privileged to serve with eleven others on the Board of Directors. These folks all volunteer their time to drive to and attend regularly-scheduled meetings in January, March, May, July, September and November as well as special retreats and other committee meetings. The executive committee meets separately on alternate months. Those serving are: Cluster I, Dale Kringle, Pastor Bert Schultz (VP); Mike Kinney; Cluster II, Carol Dittmar, Kay Moen-Urseth, Pastor Brad Peterson; Cluster III, Julie Carr, Pastor Brahm Semmler Smith, Cheryl Johnson; Cluster IV, Tom Wagener, Michele Ziegeweid (Secy), Pastor Ben Ahles-Iverson (Treas). Dale and Tom will be retiring from the board after serving two full terms. Julie will be retiring after serving one full term. THANK YOU FOR YOUR SERVICE!!

Thank you, also, to Keith, staff – including summer staff - volunteers, and all who make the ministry here at Luther Park such a wonderful experience for so many.

As we look to the future of Luther Park, may we do so with JOY!!

*Kay Moen-Urseth, President  
Luther Park Board of Directors*

## **Executive Director's Report 2015**

This past year has been a wonderfully eventful year. In January the long standing debt was eliminated. We are incredibly grateful for the prayers and donations of the many individuals and churches who helped us pay off the remaining balance. The summer saw our third consecutive year of growth in camp numbers with great reports from campers and parents. Staff and many volunteers continued work on overdue renovations and building improvements to increase energy efficiency and guest services.

There is tremendous excitement for what God is doing in the ministry of Luther Park. As growth and improvements happen we are faced with the next challenges. So as we look to the future of this amazing 84-year-old ministry we need to honor and remember the heritage of this place and of all who have gone before. We also need to realize that we stand on the shoulders of these people as we plan the facilities and programs to prepare for the future.

The staff and board have been hard at work identifying areas of growth and the needs for the future as we strive to better serve our churches and communities. Luther park has been rapidly growing, (summer camp numbers are up from 623 in 2012 to 902 in 2015). The quilt retreats and non-summer youth "Recharge" events continue to grow as does our guest group usage. As a growing organization we need to plan for the needs of the future in how we use and build facilities. We also need to plan for the long term financial viability in order to withstand the fluctuations of the changing market.

We rely on our member churches, our many donors, staff and volunteers to ascertain the best course of action as we grow into the next 80+ years. Over the next several months we will begin the process of asking and planning. We will start a Feasibility Study to hear from our constituents what is the next best route to take in meeting the needs of this growing ministry in a changing world.

I want to thank all our churches and donors for their prayerful support and partnership in this vibrant ministry. With your help we have gone from surviving to thriving and we desire your continued prayers as we go through a period of discernment in understanding God's leading into the next phase of the life of this ministry.

I also want to thank the wonderful staff here at Luther Park for their patience, diligence and stewardship in helping this ministry to grow. They are an amazing group of highly gifted people and are very committed to the ministry of sharing Christ to thousands of youth and adults.

In Christ's Service

Keith Newman  
Executive Ministry Director

## **Program Directors Report**

### **Summer Camp**

The 2015 summer camp season was filled with games, laughter, worships, time on the lake, arts and crafts and so much more. Each summer camp is filled with: the sounds of these campers; their love for camp, each other and God; prayers of the campers and staff; and the joy of playing in God's creation.

As we continue to grow and more campers fill camp we are excited to offer new opportunities for campers in 2016. Middle school campers can enjoy a week at Luther Woods just for their age group, this new program is called Pathfinders at the Wood. The PALS and CIT programs continue to be popular programs for high school campers, this year high school campers can have a new opportunity to spend the week kayaking the waters of Lake Superior and camping on its shores with the Lake Superior Kayak Trip. Elementary school aged camper can enjoy their week at camp staying in cabins and participating in activities around camp or participating in the day camp program. As summer draws closer and closer, we invite you to look at the programs that Luther Park has to offer. There are programs for all ages.

### **Year-round Programming**

Luther Park has new opportunities for year-round programs for all ages. In addition to our quilt retreats and Recharge youth retreats, we now offer Adult Ministry events, Kids Night Out, and Youth Lock-ins. Adult Ministry events at Luther Park include classes, activities, or speakers followed with a meal and fellowship. The Kids Night Out program is designed to come to your church and offers a 4-5 hour program for elementary age youth with games, stories, lessons, science projects, songs and more lead by Luther Park Staff. The Youth Lock-in program is also designed to come to your church offering middle school and high school youth a night full of games, activities, and worship - all lead by Luther Park staff.

### **Four Year Youth Discipleship Program**

We are excited to announce we are in the beginning stages of a 4 Year Youth Discipleship Program to grow leaders for the church as a whole. In December, a small group of pastors, youth leaders, and camp staff met to talk about a partnership between churches and Luther Park to provide a program for high school youth within congregations who are seeking to do more and go deeper in their faith experiences. This program would offer the opportunity for the youth, who are identified by their pastors, to have time to focus on intentional study as well as growing as leaders in the church.

This Youth Discipleship Program is designed to give youth service opportunities and leadership within their congregations on a weekly or monthly basis, multiple week opportunities at camp for leadership and spiritual development, retreats twice a year with others in the program from other congregations to offer community and to continue leadership and spiritual development, and monthly bible studies.

The goal of this program is that camp and churches would be in partnership to train those young people in which we see such strong potential to become leaders in the church.

### **Advocates**

With great things happening at Luther Park we are seeking people to help share events and news with their congregations. As a Luther Park Advocate, individuals receive information via email and mail monthly to share with their congregations. We ask for you to consider being an Advocate for Luther Park in your congregation. If you are interested in learning more or would like to be an advocate, please contact our office.

Respectfully Submitted  
Jacquie Scoates



## 2015 Luther Park Program Committee Report

Dear Brothers and Sisters in Christ, let us begin by giving thanks to God for all the blessings we have received here at Luther Park and in our own lives and communities. What a gift of God's Grace to have Jesus as our Lord and Savior. Thank you for all the ways in which you have helped to share that gift of Jesus through the ministries of Luther Park and Luther Woods. We could not have touched so many lives without your support. Luther Park is blessed with a wonderful staff, countless committed volunteers and supporters of all kinds.

This summer we had over 900 summer campers and over 800 attending VBS at area churches. Add in our four youth recharges, Quilting and other retreats and we are touching thousands of people with the love of Christ.

Let's look forward into 2016. In the next few months, we have a youth recharge coming up March 4-5, numerous adult retreats (look for one that grabs you) and Winterfest fun for all ages February 27th. This list doesn't even take us all the way to the beginning of Summer Camp June 12th. Our theme this summer is Sailing the high C's. We will be using the Bible to grow in our understanding of God and our relationship to him and one another through a series of C words. They are Creator, Comforter/Compassion, Christ/Cross, Community and Calling. Come and C! We have added more opportunities for our high school youth this year. There is a Lake Superior Sea Kayak Trip and more PALS and CIT (Counselor-in-training) opportunities. You can attend a three week or a two week session as you grow in faith and service to God. I invite you to look over our offerings and pray about attending or whom you might encourage to attend.

We also seek to continue to grow in our ability to partner in ministry with you in a variety of ways while also providing opportunities for growing in faith and service. Luther Park now has interns living at the farm house. They are available to come to your congregation for Christian programming. We have brochures for two of those opportunities. They are Kids Night Out and Youth Lock In. Check out a brochure or call for details. The Interns and all of the staff are available to discuss ways in which we can partner in ministry to enrich our faith in Jesus. Thanks again for being a part of this ministry.

Your Partners with Christ,

The Luther Park Program Committee

## Property Committee Report

Dave Dobbs continues on as our property manager. Dave and many volunteers can make great things out of very little. Below are some of the improvements that happened this last year:

- The farm house renovation included; completely redoing the kitchen, taking attic insulation from an R-10 to R-50, replacing the old windows on the upper level and main level, replacing old plumbing, replacing much of the 70 year old wiring. Thanks to Don Moats for countless hours of assistance.
- Thanks to the Lake Nebagamon work group we doubled the size of the Canteen.
- The Adopt a Cabin program kicked off with five of the cabins adopted and three repainted inside by many volunteers, these volunteers also did other small repairs and deep cleaning of the inside and outside of these cabins.
- The old ceiling fans in Shalom were replaced and one cabin water heater. As the cabins are 20 years old, we anticipate the other water heaters will follow in the near future.
- The low ropes course was completely replaced and expanded with many positive comments from campers and guests.
- The well pump at Covenant had to be replaced.
- Resurfaced the floor in the dining hall, dramatically improving the appearance and ease of cleaning.
- Three vehicles were donated. A nice 15 passenger van was donated by Grace Lutheran, 7 passenger suburban and a 5 passenger car were donated by private individuals.

Property Goals for next year include:

- Taking care of water issue at Dining Center by replacing an old well
- Improve lighting in the bedrooms in Shalom
- Finish the lower level of the Farm House
- Begin cabin transition from propane to natural gas.
- Develop a long range plan for Luther Woods and begin site improvements.

We continue to rely on thousands of hours of volunteer time to accomplish all the work needed to keep this place running. Our blessings to all who help.

Luther Park Property Committee

## **Finance Committee Report for 2015**

In the year 2015, the financial footing of the camp was strong and it continues to be strong. The biggest thing that we accomplished last year was the retirement of all debts owed to outside parties. This puts us into a strong position to improve and grow the ministry and facilities of this camp this year and into the years to come. While we rejoice in this fact, we must keep our minds focused upon what our true goals are as a camp. I would argue that our goal and purpose as a camp is not just to pay our bills but mainly to minister to God's people of all ages and kinds through holy play, peaceful retreat, team building, and proclamation of the Gospel. This must always be our focus. This must always be what we are about. I ask you today, as we stand on firmer financial ground than we have in any of the years that I've been on the board, to discern how you can continue or even grow your support of this vital ministry.

One of the frustrating things about the previous two years was the struggle we had in getting an audit from 2012 and a review from 2013 done because of circumstances outside our own control. After some delays, financial reviews are now up to date. The audit and review process not only helps us to know how money is being handled and accounted for here at the camp, but also it lets you know that your program revenue, retreat revenue, and gracious donations are being stewarded well. Copies of the 2013 and 2014 reviews are included in your annual reports, but, as always, copies of the audits and reviews of Luther Park Bible Camp from past years can always be viewed at the camp office.

Probably the most wonderful (and last) thing to report is that for the past three years our program revenue has increased substantially each year. In 2013 we took in \$231,000 in program revenue. In 2014, we took in \$288,000 in program revenue. This past year we took in \$324,000 in program revenue. That's an increase of over \$90,000 since 2013. Your camp is strong and is doing good ministry. This is why I challenge you as individuals and as member churches to continue or even grow your donated support of this ministry. Without your support, we could not do this. Thank you and thanks be to God for giving us the opportunity to carry out God's ministry in the world.

Together in Christ,  
Rev. Benjamin J. Ahles-Iverson  
Treasurer and Chair of the Finance Committee

**Luther Park Endowment Fund 2015 report**

balance 1/1/2015 *	<b>\$106,935.57</b>	
ELCA Fund A	\$26,884.16	estimate
ELCA Mission Investment Fund	\$4,813.91	
Sterling Bank	\$3,035.28	
Annual Fund loan	\$71,366.70	
<b>Luther Park Endowment Fund value 12/31/2015</b>	<b>\$106,100.05</b>	

**Annual Fund Loan**

loan balance 1/1/2015	\$75,014.17
3% interest paid 2015	\$2,250.04
principal payments 2015	-\$3,647.47
loan balance 12/31/2015	\$71,366.67

**Sterling Bank money market account**

balance 1/1/2015	\$31,946.11
deposits	\$7,177.59
withdrawals	-\$36,102.49
interest earned	\$11.07
balance 12/31/2015	\$3,035.28

**ELCA Fund A**

Value 1/1/2015	\$0.00	
deposits	\$30,000.00	
change in market value	-\$2,316.36	
transfer to Mission Investment Fund	-\$799.48	
Value 12/31/2015	\$26,884.16	estimate

**ELCA Mission Investment Fund**

value 1/1/2015	\$0.00
deposits	\$4,000.00
interest earned	\$14.43
transfer from Fund A	\$799.48
value 12/31/2015	\$4,813.91

\* -\$41.00 adjustment from 2014 annual report, bank charge math error

**The endowment fund returned \$2102.49 to the annual fund for camperships in 2015**

Members serving are:

- Arvin Solsaa, second term 2015
- Pastor Barb Koch, first term 2016
- Arlan Bergquist, second term 2017
- Carol Dittmar, board representative
- Tom Wagener, board representative

## LUTHER PARK CONGREGATIONS

### Geographical Clusters for Board Representation

#### GROUP I - 33 congregations

\*\*Barronett Lutheran, Barronett  
 Bethany Lutheran, Catawba  
 Bethany Lutheran, Rice Lake  
 Bethel Lutheran, Hawkins  
 Bethesda Lutheran, Bayfield  
 Calvary Lutheran, Minong  
 Chetek Lutheran, Chetek  
 Faith Lutheran, Cameron  
 First Lutheran, Cumberland  
 First Lutheran, Exeland  
 First Lutheran, Hayward  
 First Lutheran, Stone Lake  
 Georgetown Lutheran, Cumberland  
 Glen Flora Lutheran, Glen Flora  
 Good Shepherd, Ashland  
 \*\*Grace Lutheran, Brill  
 Hope Lutheran, Ladysmith  
 Immanuel Lutheran, Cornucopia  
 Living Water Lutheran, Cameron  
 Long Lake Lutheran, Sarona  
 Messiah Lutheran, Washburn  
 Nathaniel Lutheran, Bruce  
 Our Savior's Lutheran, Iron River  
 Our Savior's Lutheran, Rice Lake  
 \*\*Our Savior's Lutheran, Solon Springs  
 Stanford Lutheran, Rice Lake  
 Trinity Lutheran, Birchwood  
 Trinity Lutheran, Cumberland  
 Trinity Lutheran, Lake Nebagamon  
 Trinity Evangelical Lutheran, Rice Lake  
 Trinity Lutheran, Spooner  
 Zion Lutheran, Winter/Calvary, Loretta

#### GROUP II - 29 congregations

Barum Lutheran, Elk Mound  
 Bethel Lutheran, New Auburn  
 Big Drywood Lutheran, Cadott  
 Big Elk Creek Lutheran, Elk Mound  
 Central Lutheran, Chippewa Falls  
 Colfax Lutheran, Colfax  
 Dallas Lutheran, Dallas  
 Dovre Lutheran, Chetek  
 English Lutheran of Bateman, Chippewa Falls  
 First Lutheran, Barron  
 Hay River Lutheran, Ridgeland  
 Holden Lutheran, Colfax  
 New Hope Sand Creek/Pine Creek Lutheran, Sand Creek  
 New Scandinavia Lutheran, Dallas  
 North Running Valley Lutheran, Colfax  
 Norton Lutheran, Colfax  
 Our Savior's Lutheran, Bloomer  
 Our Savior's Lutheran, Cornell  
 Our Savior's Lutheran, Stanley  
 \*\*Our Savior's Lutheran, Wheeler  
 Our Saviour's Lutheran, Chippewa Falls  
 Ridgeland Lutheran, Ridgeland  
 Shepherd of the Hill Lutheran, Elk Mound  
 St. John's Lutheran, Bloomer  
 \*\*St. John's Lutheran, Gilman  
 Trinity Lutheran, Boyceville  
 United Lutheran, Prairie Farm  
 West Akers Lutheran, Prairie Farm

**\*\*Have not returned Covenant**

<b>BOARD MEMBERS</b>	<b>TERM</b>	<b>BOARD MEMBERS</b>	<b>TERM</b>
Dale Kringle (Our Savior's, Rice Lake)	2nd 2016	Carol Dittmar (Engl of Bateman, Chippewa Falls)	1st 2016
Pr. Bert Schultz, Prairie Farm	2nd 2017	Kay Moen-Urseth (New Hope, Sand Creek)	2nd 2017
Mike Kinney, Ashland	1st 2018	Pr. Brad Peterson (Trinity, Boyceville)	1st 2018

\* terms expire at the annual meeting during the first month of the year listed

**NOMINEE**

**Paula Davis, Trinity, Lake Nebagamon**

**NOMINEE**

**Carol Dittmar, English of Bateman, Chippewa Falls**

**GROUP III -- 33 congregations**

Christ Lutheran, Menomonie  
 Eleva Lutheran, Eleva  
 Faith Lutheran, Durand  
 First Lutheran, Ogema  
 First Lutheran, Westboro  
 Good Shepherd Lutheran, Eau Claire  
 Grace Lutheran, Eau Claire  
 Hope Lutheran, Eau Claire  
 Immanuel Lutheran, Eau Claire  
 Joy Lutheran, Prescott  
 King's Valley Lutheran, Osseo  
 Little Elk Creek Lutheran, Menomonie  
 Longwood Emmanuel Lutheran, Greenwood  
 Nazareth Lutheran, Withee  
 New Hope Lutheran, Downsville  
 Osseo Evangelical Lutheran, Osseo  
 Our Savior's Lutheran, Greenwood  
 Our Savior's Lutheran, Menomonie  
 Peace Lutheran, Menomonie  
 Rock Creek Lutheran, Rock Falls  
 South Beef River, Osseo  
 Spirit Lutheran, Eau Claire  
 St. James Trinity Lutheran, Fall Creek  
 St. John's Lutheran, Eau Claire  
 St. Luke's Lutheran of Foster, Osseo  
 \*\*St. Paul's Lutheran, Augusta  
 \*\*St. Paul's Lutheran, Curtiss  
 \*\*St. Paul's Lutheran, Medford  
 Trinity Lutheran, Eau Claire  
 Trinity Lutheran, Loyal  
 University Lutheran, Eau Claire  
 \*\*Woodlake Lutheran, Richfield, MN

**GROUP IV -- 40 congregations**

\*\*Blair Lutheran Church, Blair  
 Central Lutheran, Mondovi  
 \*\*Chimney Rock Lutheran, Strum  
 Christ Lutheran, Arcadia  
 Drammen Lutheran, Mondovi  
 Elk Creek Lutheran, Osseo  
 Evangelical Lutheran, Black River Falls  
 Peace Lutheran, Pigeon Falls  
 \*\*Fagerness Lutheran, Blair  
 First Lutheran of Trempealeau, Taylor  
 French Creek Lutheran, Ettrick  
 Good Shepherd Lutheran, Mondovi  
 Grace of Pleasantville, Whitehall  
 Hardies Creek Lutheran, Ettrick  
 Immanuel Lutheran, Pepin  
 Immanuel Lutheran, Strum  
 \*\*Independence Lutheran, Independence  
 Little Norway Lutheran, Black River Falls  
 Living Hope Lutheran, Ettrick  
 Lyster Lutheran, Nelson  
 Modena Lutheran, Mondovi  
 Mt. Calvary, Trempealeau  
 Northfield Lutheran, Hixton  
 Our Savior's Lutheran, Hixton  
 Our Savior's Lutheran, Whitehall  
 Pleasant Valley Lutheran, Eleva  
 South Beaver Creek Lutheran, Ettrick  
 Squaw Creek Lutheran, Black River Falls  
 St. John Lutheran, Alma  
 Taylor Lutheran, Taylor  
 Trinity Lutheran of Norden, Mondovi  
 Upper Beaver Creek, Taylor  
 Upper Pigeon Creek Lutheran, Hixton  
 Zion Lutheran, Galesville

**\*\*Have not returned Covenant**

<b>BOARD MEMBERS</b>	<b>TERM</b>	<b>BOARD MEMBERS</b>	<b>TERM</b>
Julie Carr (First Luth, Eau Claire)	1st 2016	Tom Wagener (Immanuel, Strum)	2nd 2016
Pr. Brahm Semmler-Smith, (Trinity, Eau Cl)	1st 2017	Michele Ziegeweid (Christ, Arcadia)	2nd 2017
Cheryl Johnson, (Peace, Menomonie)	1st 2018	Pr. Ben Ahles-Iverson (Taylor Luth, Taylor)	2nd 2018

\* terms expire at the annual meeting during the first month of the year listed

**NOMINEE**

**NOMINEES**

**Don Moats, St. John, Alma**

## CURRENT BOARD MEMBERS

*Dale Kringle, Rice Lake, WI (Second term ends January 2016)*  
*Pastor Bert Schultz, Prairie Farm, WI (Second term ends January 2017)*  
*Mike Kinney, Ashland, WI (first term ends 2018)*  
*Carol Dittmar, Chippewa Falls, WI (First term, ends January 2016)*  
*Kay Moen-Urseth, New Auburn, WI (Second term ends January 2017)*  
*Pastor Brad Peterson, Boyceville, WI (Filling term, ends January 2015)*  
*Julie Carr, First Lutheran, Eau Claire, WI (First term ends January 2016)*  
*Pastor Brahm Semmler Smith, Eau Claire, WI (First term, ends January 2017)*  
*Cheryl Johnson, Menomonie, WI (First term, ends January 2018)*  
*Tom Wagener, Strum, WI (Second term ends January 2016)*  
*Michele Ziegeweid, Arcadia, WI (Second term ends January 2017)*  
*Pastor Benjamin Ahles-Iverson, Taylor, WI (Second term ends 2018)*

## 2015 SUMMER STAFF

### Counselors

Ethan Anderson, Rice Lake, WI  
 Kai Ashland, Ettrick, WI  
 Jessica Backes, St. Cloud, MN  
 Greta Bacon, Alma, WI  
 Mitch Brooks, United Kingdom  
 Sara Byom, Ettrick, WI  
 Madeline Carlson, Rice Lake, WI  
 Kirsten Clark, Rockton, IL  
 Steffen Crist, German  
 Andrew Crivello, Chippewa Falls, WI  
 Zach Davis, Lake Nebagamon, WI  
 Tom Elvidge, United Kingdom  
 Shani Feldon, Australia  
 Samantha Henk, Spooner, WI  
 Daniel Johnson, New Zealand  
 Selina Kemmler, Germany  
 Alayna Kruger, Menomonie, WI  
 Makayla McQueen, Arvada, CO

### Counselors

Rebecca Miller, United Kingdom  
 Silas Orr, United Kingdom  
 Taryn Neubauer, Lake Nebagamon, WI  
 Katie O'Connell, River Falls, WI  
 Doug Sands, Eleva, WI  
 Mariah Sands, Eleva, WI  
 Luke Sauerman, Medford, WI  
 Heidi Schaus, Chippewa Falls, WI  
 Soren Staff, Hixton, WI  
 Brittaney Strobl, Prentice, WI  
 Anne Weber, Eau Claire, WI

### Lead Counselors

Megan Clark, Rockton, IL  
 Jens Staff, Hixton, WI  
 Dani Wolberg, Colfax WI

### Worship Coordinator

Mikayla Kopp, Loyal, WI

### Media Coordinator

Kayla Damiano, Lakeville, MN

### Waterfront

Kirsten Clark, Rockton, IL

### Maintenance

Beau Janke, Trempealeau, WI

### Kitchen

Joan Stuart, Colfax, WI  
 Randi Miller, Columbus, WI  
 Keegan Clark, Loves Park, IL  
 Haley Keller, Bloomer, WI

## CURRENT YEAR-ROUND STAFF

<b>Full time</b>	Executive Ministry Director	- Keith Newman,	<a href="mailto:keith@lutherpark.org">keith@lutherpark.org</a>
	Program Director	- Jacquie Scoates	<a href="mailto:jacquie@lutherpark.org">jacquie@lutherpark.org</a>
	Dev. Secretary/Registrar	- Diana Thompson	<a href="mailto:diana@lutherpark.org">diana@lutherpark.org</a>
<b>Part Time</b>	Properties Manager	- Dave Dobbs	
	Guest Group Coordinator	- Wendy Newman	<a href="mailto:wendy@lutherpark.org">wendy@lutherpark.org</a>
	Housekeeping	- Rhonda Candler	<a href="mailto:rhonda@lutherpark.org">rhonda@lutherpark.org</a>
<b>On Call</b>	Food Service Coordinators	- Beth Martyn, Joan Stuart	
	Assistant Cooks	- Rita Piper	
<b>Contractor</b>	Accountant/Bookkeeper	- DeeAnne Peterson	<a href="mailto:accountant@lutherpark.org">accountant@lutherpark.org</a>
<b>Interns</b>	Anne Weber, Kayla Damiano		<a href="mailto:interns@lutherpark.org">interns@lutherpark.org</a>

## 2015 SUMMER VBS DAY CAMP CONGREGATIONS

Calvary Lutheran, Minong, WI  
 Central Lutheran, Mondovi, WI  
 Christ Lutheran, Arcadia, WI  
 Faith & Rock Creek Lutheran,  
 Durand, WI  
 First English Lutheran,  
 Cannon Falls, MN  
 First Lutheran Church, Hayward, WI  
 First Lutheran Church, Prentice, WI  
 Hope Lutheran, Eau Claire, WI  
 Holy Nativity Lutheran,  
 New Hope, MN

Immanuel Lutheran Church, Eau Claire, WI  
 Immanuel Lutheran, Strum, WI  
 Joy Lutheran, Prescott, WI  
 Little Norway Lutheran, Black River Falls, WI  
 Messiah Lutheran, Washburn, WI  
 Nathaniel Lutheran, Bruce, WI  
 Osseo Evangelical Lutheran, Osseo, WI  
 Our Savior's Lutheran, Hixton, WI  
 Our Savior's Lutheran, Iron River, WI  
 Our Savior's, Lutheran, Menomonie, WI  
 Our Savior's Lutheran, Solon Springs, WI  
 Ridgeland/Hayriver Lutheran, Ridgeland, WI

St. John Lutheran, Alma, WI  
 St. John's Lutheran, Bloomer, WI  
 Taylor Lutheran, Taylor, WI  
 Trinity Lutheran, Boyceville, WI  
 Trinity Lutheran, Loyal, WI  
 Trinity Lutheran Mckinley, Luck, WI  
 Trinity Lutheran, Spooner, WI

### Summer by the Numbers

We all know that summer camp is more about stories of growing in faith than in about numbers. No number can show the impact that camp has on a person's life. But for people who like statistics, this is for you.

Summer Campers – 902  
 Family Campers – 119  
 Day Campers (VBS) – 812  
 Number of VBS Churches – 30  
 Number of VBS Day Camps - 28

Summer mission offering— \$792.45

Campers and guests are given the opportunity to donate to a mission fund throughout the summer. This year, the offering will go towards the Synod Mission of Feeding Stations in Malawi. **Thank you** for the campers and guests who donated so generously.



## YEAR-ROUND ATTENDANCE 2015

Reflects attendance from Jan 1 – Dec 31, 2015

Grades K-5 (Summer)	332
Grades 6-8 (Summer)	384
Grades 9-12 (Summer)	67
Family Camps (Summer)	119
VBS Day Campers (held at churches during summer)	812
Recharges	317
Guest Group Attendance – 78 groups	1925
Luther Park Programmed Retreats (incl. 6 Quilt Retreats)	109

Luther Park hosts many different rental groups year round, but the bulk of the rentals occur fall through spring during the non-summer months. All are welcome to retreat at Luther Park and we provide a number of different services to these groups including, but not limited to: housing, food service, pool usage, and facilitation of the ropes course. Though retreat and rental groups are a ministry of themselves, income from rental groups helps us to keep camp costs affordable. Luther Park is a great place to rest, relax, and refresh and it also helps support the larger ministry. Please contact us regarding rentals for your ministry needs.

- Rental revenue in 2015 was greatly affected by cuts to higher education as we lost college rental groups.
- Luther Park expanded programming offered during the non-summer months in 2015, which decreased the number of weekends available for rental groups.
- We have a variety of groups that have been retreating at Luther Park for 20 - 30 years!



## 2015 VOLUNTEERS

*We would like each of the following individuals and groups to know how much they are appreciated for volunteering their time for various projects. Luther Park would not be able to bless the lives of so many people without your dedicated assistance. An estimated 3,455 hours have been donated this year by individuals and groups.*

*If we have unintentionally omitted something or someone from the list, please let us know.*

Ahles-Iverson, Pastor Ben, Taylor, WI	Klingenberg, Art, Bloomer, WI
Anderson, Bob, Chetek, WI	Klomhaus, Kim, Lake Nebagamon, WI
Bacon, Anya, Alma, WI	Kringle, Dale, Rice Lake, WI
Bacon, Rev. Joel, Alma, WI	Moats, Don and Jean, Alma, WI
Bacon, Jonah, Alma, WI	Moen-Urseth, Kay, New Auburn, WI
Bartsch, Liz, Cameron, WI	New Hope Lutheran Work Group, Sand Creek, WI
Brown, Gail, Chetek, WI	Newman, Wendy, Chetek, WI
Carr, Robert and Julie, Eau Claire, WI	Oesau, Don, Waumandee, WI
Carr, Erin, Eau Claire, WI	Olson, Jeff and Gail, New Auburn, WI
Central Lutheran Work Group, Chippewa Falls, WI	Peterson, DeeAnne, Altoona, WI
Chetek High School Youth, Chetek, WI	Peterson, Pastor Brad, Boyceville, WI
Colfax Lutheran Youth, Colfax, WI	Piper, Mike, Chetek, WI
Dahl, Rod, Chetek, WI	Quattlebaum, Sara, Lexington, SC
Davis, Scott and Paula, Lake Nebagamon, WI	Rist, Fred, Alma, WI
Davis, Tyler, Lake Nebagamon, WI	Schultz, Pastor Bert, Prairie Farm, WI
Davis, Zach, Lake Nebagamon, WI	Semmler-Smith, Pastor Brahm, Eau Claire, WI
Dittmar, Carol, New Auburn, WI	Solsaa, Arvin, Menomonie, WI
Dobbs, Annie, Bloomer, WI	Soyck-Doring, Merry, Cameron, WI
Dobbs, Dave and Bonnie, Bloomer, WI	St. John's Lutheran Youth, Bloomer, WI
Dobbs, Molly, Bloomer, WI	Synod Council, NW Synod of WI
Doug Erickson, Chetek, WI	Synod Staff, NW Synod of WI
Feigh, Jan, Chetek, WI	Thalacker, Chris, Eau Claire, WI
First Lutheran Work Group, Eau Claire, WI	Thalacker, Brenda, Eau Claire
Flug, Jane, Chippewa Falls, WI	Trinity Lutheran Volunteer Group, Lake Nebagamon, WI
Hanson, Keith and Kris, Elk Mound, WI	Wagener, Tom, Strum, WI
Herman, Bob, Buffalo City, WI	Williams, Dean, Hastings, MN
Hokschi, Orlyn, Alma, WI	Ziegeweid, Bernard and Michele, Arcadia, WI
Johnson, Brenda, Chetek, WI	
Johnson, Cheryl, Menomonie, WI	
Kinney, Mike, Ashland, WI	

*We would also like to thank members of congregations and others who volunteered their time quilting items or donating in other ways to the Heart for Luther Park Event.*

Accola, Julia, Rochester, MN	Hope Lutheran Quilters, Ladysmith, WI
Alexander, Rosemary, Prescott, WI	Hunt, Carl and Irene, Chippewa Falls, WI
Anderson, Chell, Medford, WI	Janke, Louise, Trempealeau, WI
Antony, Deb, Rice Lake, WI	Johnson, Lynda, Prescott, WI
Barneson, Michele and Quilters, Strum, WI	Joyful Quilters of Joy Lutheran, Prescott, WI
Big Drywood Lutheran, Cadott, WI	Kallenbach, Sally, Wheeler, WI
Central and Our Saviour's VBS, Chippewa Falls	Kley, Beth, Colfax, WI
Cover Girls/First Lutheran, Hayward, WI	Kragnes, Amy, Omaha, NE
Dahl, Carolyn, Chetek, WI	Lee, Marlene, Menomonie, WI
Dean, Nancy and Our Sav WELCA, Greenwood, WI	Long Lake Lutheran Quilters, Sarona, WI
Dekan, Barb, Chippewa Falls	Loring, Linda, Friendship, WI
Elk Creek Lutheran Quilters, Osseo, WI	Lucht, Darlene, Loyal, WI
Enger, Dorothy, Colfax, WI	Main Street Café, Bloomer, WI
Estenson, Doris, Pigeon Falls, WI	Malone, Dave and Mikelle, Eau Claire, WI
Friske, Jean, Hayward, WI	Malone-Vestal, Shelley, Victoria, MN
Guthmueller, Karen, Grantsburg, WI	Material Witnesses, Eau Claire, WI
Hamann, Judy, Prescott, WI	Matus, Donna, Chetek, WI
Hanson, Avis, Colfax, WI	Meinen, Carolyn, Cornell, WI

Merritt, Mary, Menomonie, WI  
 Miller, Julie, Hillsdale, WI  
 Mission Possible Quilt Group, Chippewa Falls, WI  
 Moen-Urseth, Kay, New Auburn, WI  
 Nazareth Lutheran Quilters, Withee, WI  
 Nelson, Diane, Hixton, WI  
 New Hope Comforters, Sand Creek, WI  
 New Hope/Pine Creek WELCA, Sand Creek, WI  
 Olsen, Pastor Joel, Spooner, WI  
 Osseo Evangelical Quilters, Osseo, WI  
 Our Savior's Lutheran Quilters, Hixton, WI  
 Our Savior's Lutheran Quilters, Rice Lake, WI  
 Peaceful Stitchers, Pigeon Falls, WI  
 Piece Corps, Marshfield, WI  
 Pederson, Bonnie, Colfax, WI  
 Peterson, Gene, New Auburn, WI  
 Quilting Queens, Our Savior's Lutheran,  
 Menomonie, WI  
 Retzer, Cathy, Medford, WI  
 Roth, Linda, Menomonie, WI  
 Schaack, Joan, Prescott, WI  
 Scharer, Loir, Cadott, WI

Scharpe, Myra, Winthrop, MN  
 Segerstrom, Rhonda, Strum, WI  
 Sew Cool Chicks, Menomonie, WI  
 Soyck-Doring, Merry, Cameron, WI  
 Springsteen, Heidi, Cumberland, WI  
 Staff, Barbara, Hixton, WI  
 Stewart, Martha, Menomonie, WI  
 Strobl, Deb, Prentice, WI  
 Thraen, Shari and Chetek Lutheran Quilters,  
 Chetek, WI  
 Theis, Dr. George, Rice Lake, WI  
 Torkelson, Ardelle, Excelsior, MN  
 Wagner, Deedra, Cumberland, WI  
 Walsberger, Linda, Prairie Farm, WI  
 Webb, Barb, Chetek, WI  
 Wollberg, Carla, Colfax, WI  
 Zellmer, Val, Osceola, WI  
 Ziegeweid, Bernard and Michele, Arcadia, WI  
 Zion Lutheran Quilters, Galesville, WI

## 2015 IN KIND GIFTS

*Each year we include in our annual report names of persons who have given gifts "in kind" to the camp.*

*We are very grateful for all of these gifts and say "Thank you" to all who have given.*

*If we have unintentionally omitted something or someone from the list, please let us know.*

<u>Name</u>	<u>Gift Given</u>
Anonymous.....	Wood Chipper
Anonymous.....	4 Cases of Candy, 2 Cases of Cookie Dough
Cascades, Eau Claire, WI .....	Many cases of paper products
Chetek Dairy Queen, Chetek, WI .....	Gift Certificates for Heart for Luther Park
Chippewa Valley Growers, Eau Claire, WI.....	Garden Flowers
Davis, Scott, Lake Nebagamon, WI .....	Materials for Work Projects
Davis, Scott & Paula, Lake Nebagamon, WI.....	Paint Sprayer
Del Sportswear, Chetek, WI .....	Items for Heart for Luther Park
Dobbs, Dave, Bloomer, WI .....	Paint and other building materials for Farm House
Firewoods Traveling Pizzeria, Bloomer, WI .....	Heart for Luther Park Pizza Dinner
Goff, Phyllis, Eau Claire, WI .....	2005 Ford 4DR Sedan
Gordy's, Chetek, WI .....	Water and Ice Cream for Heart for Luther Park event
Hermann, Bob, Buffalo City, WI .....	Bows, Arrows, arm guards, finger tabs, quivers
Hoerr, Tom, Plymouth, MN.....	2001 Chevy Suburban
Hope & Anchor Coffeehouse, Chetek, WI.....	Certificates for Heart for Luther Park
Horton's Tru-Value, Chetek, WI .....	Donation for Heart for Luther Park
Janke, Harry, Trempealeau, WI .....	Black & Decker Cordless Drill
Kringle, Carl, Rice Lake, WI .....	10 speed Bicycle
Kwik Trip, Chetek, WI.....	Ice Cream for Heart for Luther Park event
Larson, Doug, Menomonie, WI.....	Textron Golf Cart
Larson, Mary, Eau Claire, WI .....	Lowrey Electric Organ
Main Street Café, Bloomer, WI.....	Pies for Heart for Luther Park
Malone, Mikelle, Eau Claire, WI .....	Card Stock and Photo Paper
Moats, Donny, Alma, WI.....	Many building supplies for Camp and Farm House
Moats, Jean, Alma, WI .....	Hand Carved Luther Park Log/Slab Wood
Nelson, Ken and Sharon, Sand Creek, WI.....	Hay Wagon running gear
Newman, Keith, Chetek, WI .....	Garden Fencing & Supplies, Tables for Dining Hall, Items for Camp Store
Norske Nook, Rice Lake, WI .....	Pies for Heart for Luther Park event

Olson, Jeff and Gail, New Auburn, WI..... Bicycle, Rug, Cross Country Skis & Poles, New Fishing Pole  
Our Savior's Lutheran, Menomonie, WI ..... 34 White Pillow Cases  
Peace Lutheran WELCA, Pigeon Falls ..... Many bags of yarn for Craft Cabin  
Peterson, DeeAnne, Altoona, WI ..... Garden supplies, plants, flowers, hanging plants, mulch, tree guards, etc.  
Peterson, DeeAnne, Altoona, WI ..... Daylilies, Apple Trees, Garden Tools  
Peterson, DeeAnne, Altoona, WI ..... Coat Rack, Blinds for Welcome Center (3 windows), Coffee Table  
Peterson, DeeAnne, Altoona, WI ..... Curtain panels and rods, Audio-Visual Cabinet  
Peterson, DeeAnne, Altoona, WI ..... Cleaning Supplies, Paper Products  
Peterson, DeeAnne, Altoona, WI ..... Office supplies  
Pontius, John, Chippewa Falls, WI.....Bicycle  
Red's Eating and Drinking Establishment, Chetek, WI ..... Gift cards for Heart For Luther Park  
Schultz, Pastor Shelly, Prairie Farm, WI ..... Shower Liner and Pillow Cases  
Sysco Foods, Bariboo, WI ..... Donation for Heart for Luther Park  
The Corner Deli, Chetek, WI ..... Gift certificates for Heart for Luther Park  
Thompson, Diana, Chetek, WI ..... Quilt retreat supplies and prizes  
Wal-Mart, Rice Lake, WI.....Gift Card for Heart for Luther Park

## **Thrivent Choice Dollars**<sup>SM</sup>

*January 1, 2015 thru December 31, 2015*

*We would like to thank the following people for choosing Luther Park to receive their Thrivent Choice Dollars. Luther Park gained \$15,594.00 from these generous people.*

Adams, Don	Forsyth, Robert	Moulette, Margaret
Allram, Gary	Foss, Nora	Mueller, Lois
Allram, Janeen	Foss, Richard	Mueller, Marlin
Anderson, Ryan	Frederick-Larson, Dolores	Myhre, Karen
Anseth, Eva	Friederich, Mary	Nelson, Steven
Anseth, Sharon	Friske, Jean	Newman, Betty
Bechard, Judy	Fults, James	Nordby, Richard
Begalke, Jill	Gienapp, Dr. Gary	Nystuen, Ted
Berg, Alden	Goss, Steven	Olson, Matthew
Berg, Ann	Grever, Ed	Paulson, Deloris
Berg, Edwin	Grever, Joyce	Peters, Dianne
Berg, Jeffrey	Halvorson, Dorothy	Peters, Edward
Berg, Joan	Hietpas, Jill	Pospishill, Kathy
Berg, Russell	Hjemboe, Esther	Rambo, Gary
Bliese, Patty	Iberg, Carrol	Rambo, Mary
Bollinger, Wayne	Jimos, Marlys	Ramsey, Vernon
Braden, Deborah	Kees, Roger	Rieck, Beverly
Branstad, Mary	Kiekhafer, Mary	Risberg, Rachle
Breiby, Greta	Kistner, Constance	Roth, Linda
Candler, Carol	Koger, Dale	Sannes, H
Candler, Ronald	Kromrey, Erick	Sivertson, Jean
Christensen, Carrie	Kufahl, Jan	Sivertson, Millard
Christenson, Mark	Kurschner, John	Skoyen, Allen
Christopherson, Elton	Lansin, Mark	Staff, Barbara
Cloutier, Kathleen	Larson, Felix	Staff, Bryan
Cunningham, Beth	Laursen, Chris	Staff, Sarah
Dahl, Carolyn	Laursen, Lisa	Stearns, Janice
Dahl, Cheryl	Leach, Angela	Steele, Betty
Dahl, Rodney	Lipke, Brian	Stensvold, Lilly
Dahlgren, John	Madary, Shirley	Strand, Irving
Denk, Tracy	Matheny, Mike	Strobl, Debra
Eischen, Annette	Mathson, John	Suttie, Mary
Ericksen, Ahna Marie	Maves, Charles	Tallman, Doris
Ericksen, Rev. John	McDonough, Mary	Tordsen, Beau
Evenson, Melvina	McDonough, Wendell	Turnquist, Joan
Everson, Mark	Mikesell, Ron	Wayne, Sharon
Felber, Francis	Moats, Donny	Yealey, Andrew
Ferguson, Jan	Moats, Jean	Ziegeweid Michele
Forsyth, Jo Deen	Moats, Ruby	Zielie, Brandy
Forsyth, Mark	Mohr, Arlene	

*Special Thank You to these donors  
who gave over and above  
normal contributions to help life at camp  
go much smoother:*

*Toycen Motors, Bloomer & Ladysmith*

*Jeff & Gail Olson, New Auburn*

*Doug Erickson, Chetek*

*Dee Anne Peterson, Altoona*

*Cascades Co, Eau Claire*

*Donny Moats, Alma*

*Dave Dobbs, Bloomer*

### *2015 Way Club*

*and*

### *Towering Pines Members*

#### ***Towering Pines Gold Circle Member (\$5000 or more)***

David and Amy Anderson, Cumberland  
Dave and Bonnie Dobbs, Bloomer  
Dr. Dave and Amy Eitrheim, Menomonie  
Don and Jean Moats, Nelson

#### ***Towering Pines Silver Circle Member (\$3000 or more)***

Carl and Irene Hunt, Chippewa Falls

#### ***Towering Pines Bronze Circle Members (\$2000 or more)***

Fred and Judy Dobbs, Chippewa Falls  
Emmett and Anne Keller, Chippewa Falls  
Donna Price, Menomonie  
James and Marilyn Reedy, Galesville

#### ***Towering Pines Members (\$1000 or more)***

Glenn and Sandra Anderson, Spooner  
Carol Dittmar and Dennis Knutson, Chippewa Falls  
Mary Friederich, Eau Claire  
Karen Guthmueller, Grantsburg

#### ***Towering Pines, Member cont . . .***

Rev. Leila Haight, Rice Lake  
Rev. Marshall and Joy Hall, River Falls  
Gary Hawkins, Eau Claire  
Margaret Hunstad, Eau Claire  
Rev. Kurt Larson, Menomonie  
Vernon Martzke, Green Bay  
Ruby Moats, Chippewa Falls  
William and Sandra Neverdahl, Menomonie  
Roger and Jo Ann Norberg, Prairie Farm  
DeeAnne Peterson, Altoona  
James and Debra Strobl, Prentice  
Barbara Vorhes, Eau Claire

#### ***Way Club Diamond Circle Members (\$500-\$999)***

Eva Anseth, Choteau, MN  
David and Barbara Bartlett, Boyceville  
Edwin and Ann Berg, Hillsdale  
Stanley and Linda Buchanan, Rice Lake  
Andy and Rhonda Candler, Chetek  
Elton and Eileen Christopherson, Elk Mound  
Ray Doring and Merry Soyck-Doring, Cameron  
*Richard Erickson Memorial Membership*  
Elton and Eileen Christopherson, Elk Mound  
Robert and JoDeen Forsyth, Arcadia  
Rev. Greg and Diane Kaufmann, Chippewa Falls  
Carl and Phyllis Kringle, Rice Lake  
Dale and Donna Kringle, Rice Lake  
Douglas and Ann Larson, Menomonie  
Rev. Ned and Jill Lenhart, Chippewa Falls  
Bruce and Barbara Miller, Altoona  
Emily Moen, Chicago, IL  
Edward and Alzada Nelson, Cadott  
Scott Nelson, New Brighton, MN  
Keith and Wendy Newman, Chetek  
Jeff and Gail Olson, New Auburn  
Beverly Rieck, Dell Rapids, SD  
Daryl and Nancy Skaar, Hudson  
Tom and Gloria Wagener, Strum  
Andy and Leila Wieser, Maiden Rock  
Rod and Lucy Zachary, Chetek

#### ***Way Club Gold Circle Members (\$300-\$499)***

David and Joyce Bates, Colfax  
Al and Gail Brown, Chetek  
Roger and Cheryl Dahl, Chippewa Falls  
Randy and Barb Dahms, Menomonie

**Way Club Gold, cont . . .**

Diane Fizell, Bayfield  
Dennis and Georgia Freidel, Prescott  
James Fults, Chetek  
Brian and Lisa Gienapp, Chippewa Falls  
Tom and Bambi Guelzow, Eau Claire  
Ronald and Joyce Hoffman, Colfax  
Rev. Joe and Brianna Iverson, Chassell, MI  
Harry and Loiose Janke, Trempealeau  
William Jensen, Edmond, OK  
Richard and Norma Linn, Eau Claire  
Richard and Cheryl Lowery, Menomonie  
Pat Madsen, Fall Creek  
David and Linda Martinson, Barron  
Wendell and Mary Mc Donough, Barron  
Kay Moen-Urseth and Mike Urseth, New Auburn  
Rev. Joel and LouAnn Olsen, Spooner  
Kirk and Suzanne Olson, Maple Grove, MN  
Gene and Marjorie Rice, Mondovi  
Randy and KayAnn Rustad, Mondovi  
Dr. Paul Schaus, Chippewa Falls  
Herb and Doris Tallman, Colfax

**Way Club Silver Circle Members  
(\$200-\$299)**

Curt and Julia Accola, Rochester, MN  
Gary and Connie Allram, Ridgeland  
Darrrel and Patty Bliese, Rice Lake  
Dean and Carolyn Brockmeier, Elk Mound  
Robert and Karen Bullock, Altoona  
Dan and Judy Byom, Ettrick  
Kerry and Carrie Christensen, Eau Claire  
Rodney and Carolyn Dahl, Chetek  
Rev. John and Ahna Marie Ericksen,  
Chippewa Falls  
Donald and Jan Etnier, Eau Claire  
Mary Ferguson, Barron  
Donald Fetting, Arcadia  
Len and Merna Frank, Menomonie  
Roger and Carol Guse, Whitehall  
Patricia A Hanson, Kenosha  
Marie Hayden, Elk Mound  
Steven and Linda Hogden, Galesville  
Bishop Richard and Diane Hoyme, Chippewa Falls  
Charles and Lois Jackson, Sarona  
Adam and Amy Jeffers, Chippewa Falls  
Jerry's Tree Service, Chetek  
Tom and Cheryl Johnson, Menomonie  
Carol Juve, Siren

**Way Club Silver, cont . . .**

Sally Kallenbach, Wheeler  
Erick and Lorraine Kromrey, Fall Creek  
Lucille Kronebusch, Winona, MN  
Don and Pat Kuether, Menomonie  
Roger and Marlene Lee, Menomonie  
James and Donna Lenbom, Cameron  
Rev. Ralph and Dorothy Marquardt, New Auburn  
John and Leslie Moen, Eau Claire  
Delos Nelson, Eau Claire  
Bonnie Oesau, Mondovi  
Gary and Mary Rambo, Altoona  
Brent Romanowski, Chetek  
Carol Romsos, Barron  
Rev. Tim and Elizabeth Schmidt, Cumberland  
Brad and Marcia Seboe, Rice Lake  
Arlyn and Joanne Solberg, Elk Mound  
Larry and Dana Sommerfeld, Chippewa Falls  
Dr. Mark and Patti Sontag, Altoona  
Mitch and Diana Thompson, Chetek  
Thomas and Sheila Zahorik, Eau Claire

**Way Club Members  
(\$100-\$199)**

Rev Ben and Rev Mara Ahles-Iverson, Taylor  
Craig and Teresa Anderson, Rice Lake  
Ruth Anderson, Barron  
Seth and Erin Anderson, Ettrick  
Craig and Annie Antonson, Rice Lake  
Rev. John and Sarah Ashland, Ettrick  
LaVerne Ausman, Menomonie  
Clarice Bergerson, Strum  
Paul Bertuleit, Fond Du Lac  
Mary Blake, Chippewa Falls  
Robert and Sarah Blockhus, Eau Claire  
Mike and Wanda Bock, Rice Lake  
Sam and Beverly Briggs, Eau Claire  
Scott Brown, Whitehall  
Dan and Laura Bucknam, Winona, MN  
Bev Carlsen, Chippewa Falls  
Curt and Janet Carlson, Eau Claire  
James and Karen Christenson, Osseo  
Mark and Diane Christenson, Chippewa Falls  
Scott and Judy Coulson, Chippewa Falls  
John and Judith Dahlgren, Rice Lake  
Neoma Dole, Chippewa Falls  
Sue Dole, Chippewa Falls  
Robert and Nancy Evenson, Eau Claire  
Jan Ferguson, Chippewa Falls

**Way Club member, cont . . .**

Donovan and Kathlyn Geissler, Bloomer  
Dr. Gary and Carol Gienapp, Chippewa Falls  
John and Vicki Graaskamp, Eau Claire  
Rick and Catherine Gunderson, Poulso, WA  
Joyce Halldorson, Chippewa Falls  
Donald Hanson, Mondovi  
Rev. Duane and Elizabeth Hanson, Wasilla, AK  
Amy Hartman, St. Paul, MN  
Terry and Virginia Hasenberg, Chippewa Falls  
Ronald and Pauline Haug, Sparta  
Mark and Marlene Haugsby, Eau Claire  
Donald and Judy Haukeness, Strum  
Dale and Vickie Hendricks, Colfax  
Rita Hong and Lee Johnson, Chetek  
Rev. John and Carol Hosmann, Altoona  
Rev. Kurt Jacobson, Eau Claire  
Jack and Leslie Jeatran, Menomonie  
Wesley and Margaret Johnson, Menomonie  
Lee and Teresa Killoren, New Auburn  
Mike Kinney, Ashland  
Jerry Kintz and Pam Peterson-Kintz,  
    Richland Center  
Rev. Jerry Kuehn, Baxter, MN  
Janet Kuhn, Ladysmith  
Jane Lardahl, Chippewa Falls  
Tom and Sarah Lea, Chippewa Falls  
Ella Lowe, Eau Claire  
Catherine Martin, Prescott  
William and Mary Ellen Mathews, Colfax  
Earl and Linda Mathison, Thorp  
Don and Kathy McLellan, Chippewa Falls  
Ellie and Tom McMahan, Eau Claire  
Dave and Janine McNulty, Shell Lake  
Rev. Dale and Joan Moe, Downsville  
Pete and Mary Mueller, Rice Lake  
Kirk and Dr. Karen Myhre, Eleva  
Kenneth and Sharon Nelson, Sand Creek  
Omar Nelson, Chippewa Falls  
Don and Betty Newman, Chetek  
Shaun and Julie Odil, Chetek  
Douglas and Dawn Olson, Spooner  
Donna Parkhurst, Trempealeau  
John and Mary Pearson, Chippewa Falls  
Gene and Bonnie Peterson, New Auburn  
LaVerne and Beverly Peterson, Augusta  
Roger and Diane Pomplun, Altoona  
Thomas and Ellen Potterton, Ashland

**Way Club member, cont . . .**

Richard and Kathie Reiten, Cameron  
Rick and Lindsay Reiten, Sun Prairie, MN  
Shirley Rieschl, Rice Lake  
Rev. Keith and Lisa Ruehlow, Amery  
Darryl and Debora Schaefer, Altoona  
Mike and Sally Schendel, Menomonie  
Rodney and Shirley Schmidt, Bloomer  
Rev. Bert and Rev. Shelly Schultz, Prairie Farm  
Gerald Shay, Eau Claire  
Myron and Kathy Siler, Menomonie  
Judy Solberg, Osseo  
Ronald and Carol Solberg, Ettrick  
Dan and Connie Solfest, Strum  
Lavern and June Steinke, Eau Claire  
Rich and Charlene Stevens, Black River Falls  
Jon and Julia Strand, Eau Claire  
Ralph and Sue Suechting, Elk Mound  
Helen Swanson, Elk River  
Roger and Susan Tietz, Chippewa Falls  
Rev. Joshua and Kayla Toufar, New Auburn  
Dan and Mary Lynn Toycon, Chippewa Falls  
Craig and Jennifer Turcott, Cumberland  
Eldon and Nancy Vrieze, Rice Lake  
Gary and Kathy Wagner, Menomonie  
Rev. Les Walck, Colfax  
Dean and Teresa Williams, Hastings, MN  
Rev. Michael Wollman, Chippewa Falls  
Betty Zibolski, Black River Falls

## Luther Park 2016 Budget (Proposed)

		2016		2015		2014	
Income		Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
40-0000	Annual Fund	263,200.00	296,000.82	303,000.00		341,992.47	
42-0000	Special Events	30,000.00	21,178.65	31,000.00		31,233.36	
44-0000	Program Revenue	349,500.00	323,490.07	265,000.00		288,332.05	
45-0000	Guest Group Revenue	70,700.00	67,454.20	85,000.00		75,925.54	
46-0000	Special Designated	-	371.33	0.00		4,516.36	
48-0000	Canteen Revenue	27,400.00	22,449.10	27,000.00		25,539.73	
49-0000	Other Revenue	14,200.00	17,179.64	20,000.00		45,431.01	
<b>Total Income</b>		<b>755,000.00</b>	<b>748,123.81</b>	<b>731,000.00</b>		<b>812,970.52</b>	
<b>Expenses</b>							
	Payroll Expense	22,000.00	20,427.54	25,000.00		24,576.94	
	Salary Expense	119,000.00	109,016.69	97,310.00		94,244.25	
	Summer Staff	98,000.00	83,743.16	70,000.00		66,823.38	
	Wages Expense	88,000.00	78,691.19	78,000.00		85,254.51	
70-3000	Canteen Expense	18,500.00	20,626.03	16,000.00		17,782.54	
72-0000	Staff Development	4,000.00	2,515.77	3,750.00		2,792.45	
73-1000	Summer Staff Non wage exp.	12,850.00	22,247.96	7,400.00		6,642.08	
74-5000	Summer Staff Non wage exp.	1,000.00	960.00				
76-0000	Board of Pensions/Benefits	85,800.00	85,404.67	83,000.00		76,859.47	
77-0000	Contracted Labor	16,960.00	19,270.50	30,020.00		28,004.00	
80-0000	Bank, Legal & Accounting fees	22,154.00	20,928.20	13,130.00		8,864.27	
81-0000	Insurance, taxes,	44,588.65	45,125.99	37,900.00		36,963.66	
82-0000	Interest Expense	2,730.00	1,485.31	3,030.00		3,698.73	
83-0000	Fundraising Expense	4,000.00	3,594.64	3,000.00		5,572.00	
84-0000	Promo/Public Relations	11,700.00	14,923.52	10,900.00		12,531.36	
88-0000	Program Supplies and Expenses	22,400.00	22,369.72	24,280.00		19,297.04	
90-0000	General Supplies and Repairs	115,473.36	100,994.90	130,564.00		121,653.01	
91-0000	Utilities	35,000.00	34,685.19	43,900.00		47,828.19	
92-0000	Vehicle Expense	6,400.00	6,968.61	5,050.00		7,931.75	
99-0000	Other Expenses	2,100.00	1,986.42	3,300.00		1,616.79	
99-9888	Reconciliation Discrepancies		(98.18)	0.00		-447.08	
	consultant	13,667.00					
	Maint. Reserve	8,000.00		8,000.00		0.00	
<b>Total Expense</b>		<b>754,323.01</b>	<b>695,867.83</b>	<b>693,534.00</b>		<b>668,489.34</b>	
	Debt Reduction/elimination		0	27,595.05			
<b>total expenses and debt</b>				<b>721,129.05</b>			
<b>Net Income</b>		<b>676.99</b>	<b>52,255.98</b>	<b>9,870.95</b>			



# Luther Park Bible Camp

## Statement of Financial Position

Accrual Basis

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10-0000 · General Checking	24,229.17
12-0000 · Money Market-SB9386	3,282.77
13-0000 · Restricted Funds	3,035.28
15-0000 · Endowment Pooled Trust	29,442.13
15-1000 · Mission Investment Fund	4,293.26
16-0000 · Petty Cash (Unrestricted)	200.00
Total Checking/Savings	<u>64,482.61</u>
Other Current Assets	
Payroll Refunds	225.22
14-0000 · Prepaid Insurance	2,570.59
Total Other Current Assets	<u>2,795.81</u>
Total Current Assets	67,278.42
Fixed Assets	
17-3000 · Buildings and Improvements	586,976.26
17-4000 · Furniture and Equipment	53,312.95
17-5000 · Tractor & Loader	18,500.00
17-5001 · Hay Wagon	908.48
17-6000 · Electronics/Systems/Computers	5,588.08
Total Fixed Assets	<u>665,285.77</u>
<b>TOTAL ASSETS</b>	<b><u>732,564.19</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20-0000 · Accounts Payable	-5,105.99
Total Accounts Payable	-5,105.99
Other Current Liabilities	
21-1000 · Sales and Use Tax	497.75
22-2000 · Payroll Liabilities	7,603.12
22-2001 · Board of Pension Liability	1,373.39
22-3000 · Deferred Revenue	16,920.50
22-4000 · Cafeteria Plan	3,693.99
Total Other Current Liabilities	<u>30,088.75</u>
Total Current Liabilities	<u>24,982.76</u>
Total Liabilities	24,982.76
Equity	
31300 · Perm. Restricted Net Assets	104,387.98
31500 · Temp. Restricted Net Assets	4,583.52
32000 · Unrestricted Net Assets	546,353.95
Net Income	52,255.98
Total Equity	<u>707,581.43</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>732,564.19</u></b>

**Luther Park Bible Camp**  
**Statement of Activities & Change in Net Assets**  
Year-to-date

Accrual Basis

	<u>Jan - Dec 15</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
40-0000 · Annual Fund Donations	296,000.82
42-0000 · Special Events and Activities	21,178.65
44-0000 · Program Revenue	323,490.07
45-0000 · Guest Group Revenue	67,454.20
46-0000 · Special Designated Funds	371.33
48-0000 · Canteen Revenue	22,449.10
49-0000 · Other Revenue	17,179.64
	<u>748,123.81</u>
<b>Total Income</b>	
<b>Expense</b>	
Payroll Expenses	20,427.54
Salary Expense	109,016.69
Summer Staff	83,743.16
Wages Expense	78,691.19
70-3000 · Canteen Expenses	20,626.03
72-0000 · Staff Development	2,515.77
73-1000 · Summer Staff Non Wage Expenses	22,247.96
74-5000 · Wage Expense Summer Staff	960.00
76-0000 · Board of Pensions Benefits	85,404.67
77-0000 · Contracted Labor	19,270.50
80-0000 · Bank, Legal and Accounting Fees	20,928.20
81-0000 · Insurance	42,110.99
81-5000 · Property Taxes	3,015.00
82-0000 · Interest Expense	1,485.31
83-0000 · Fund Raising Expenses	3,594.64
84-0000 · Promo/Public Relations	14,923.52
88-0000 · Program Supplies and Expenses	22,369.72
90-0000 · General Supplies and Repairs	100,994.90
91-0000 · Utilities	34,685.19
92-0000 · Vehicle Expenses	6,968.61
99-0000 · Other Expenses	1,986.42
99-9888 · Reconciliation Discrepancies	-98.18
	<u>695,867.83</u>
<b>Total Expense</b>	
<b>Net Ordinary Income</b>	<u>52,255.98</u>
<b>Net Income</b>	<u>52,255.98</u>

**Luther Park Bible Camp**  
**Statement of Activities & Change in Net Assets**  
**Previous Year Comparison**

Accrual Basis

	Jan - Dec 15	Jan - Dec 14	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40-0000 · Annual Fund Donations	296,000.82	341,992.47	-45,991.65	-13.5%
42-0000 · Special Events and Activities	21,178.65	31,233.36	-10,054.71	-32.2%
44-0000 · Program Revenue	323,490.07	288,332.05	35,158.02	12.2%
45-0000 · Guest Group Revenue	67,454.20	75,305.54	-7,851.34	-10.4%
46-0000 · Special Designated Funds	371.33	4,582.51	-4,211.18	-91.9%
48-0000 · Canteen Revenue	22,449.10	28,249.26	-5,800.16	-20.5%
49-0000 · Other Revenue	17,179.64	46,589.62	-29,409.98	-63.1%
<b>Total Income</b>	<b>748,123.81</b>	<b>816,284.81</b>	<b>-68,161.00</b>	<b>-8.4%</b>
<b>Expense</b>				
Payroll Expenses	20,427.54	17,264.57	3,162.97	18.3%
Salary Expense	109,016.69	97,778.10	11,238.59	11.5%
Summer Staff	83,743.16	66,823.38	16,919.78	25.3%
Wages Expense	78,691.19	86,423.18	-7,731.99	-9.0%
70-3000 · Canteen Expenses	20,626.03	17,772.04	2,853.99	16.1%
72-0000 · Staff Development	2,515.77	2,792.45	-276.68	-9.9%
73-1000 · Summer Staff Non Wage Expenses	22,247.96	7,310.23	14,937.73	204.3%
74-0000 · Salary Expense Annual Staff	0.00	107.25	-107.25	-100.0%
74-5000 · Wage Expense Summer Staff	960.00	0.00	960.00	100.0%
76-0000 · Board of Pensions Benefits	85,404.67	68,137.89	17,266.78	25.3%
77-0000 · Contracted Labor	19,270.50	29,912.05	-10,641.55	-35.6%
80-0000 · Bank,Legal and Accounting Fees	20,928.20	7,049.27	13,878.93	196.9%
81-0000 · Insurance	42,110.99	36,405.46	5,705.53	15.7%
81-5000 · Property Taxes	3,015.00	2,938.05	76.95	2.6%
82-0000 · Interest Expense	1,485.31	3,957.95	-2,472.64	-62.5%
83-0000 · Fund Raising Expenses	3,594.64	5,572.00	-1,977.36	-35.5%
84-0000 · Promo/Public Relations	14,923.52	12,932.17	1,991.35	15.4%
88-0000 · Program Supplies and Expenses	22,369.72	20,291.25	2,078.47	10.2%
90-0000 · General Supplies and Repairs	100,994.90	91,713.22	9,281.68	10.1%
91-0000 · Utilities	34,685.19	47,828.19	-13,143.00	-27.5%
92-0000 · Vehicle Expenses	6,968.61	5,174.51	1,794.10	34.7%
92-2007 · 2001 Ford E350 Econoline	0.00	0.00	0.00	0.0%
99-0000 · Other Expenses	1,986.42	3,029.29	-1,042.87	-34.4%
99-9888 · Reconciliation Discrepancies	-98.18	396.22	-494.40	-124.8%
<b>Total Expense</b>	<b>695,867.83</b>	<b>631,608.72</b>	<b>64,259.11</b>	<b>10.2%</b>
<b>Net Ordinary Income</b>	<b>52,255.98</b>	<b>184,676.09</b>	<b>-132,420.11</b>	<b>-71.7%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
49-2000 · Gain/Loss on sale of Assets	0.00	2,570.00	-2,570.00	-100.0%
60-0000 · Released From Restrictions	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>2,570.00</b>	<b>-2,570.00</b>	<b>-100.0%</b>
<b>Other Expense</b>				
99-9999 · Depreciation	0.00	61,684.25	-61,684.25	-100.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>61,684.25</b>	<b>-61,684.25</b>	<b>-100.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-59,114.25</b>	<b>59,114.25</b>	<b>100.0%</b>
<b>Net Income</b>	<b>52,255.98</b>	<b>125,561.84</b>	<b>-73,305.86</b>	<b>-58.4%</b>

**Luther Park Bible Camp**  
**Profit & Loss Budget vs. Actual Per Board Request**  
**January through December 2015**

Accrual Basis

	Jan - Dec 15	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
40-0000 · Annual Fund Donations	296,000.82	272,000.40	24,000.42	108.8%
41-0000 · Special Undesignated Funds	0.00	3,000.00	-3,000.00	0.0%
42-0000 · Special Events and Activities	21,178.65	31,200.00	-10,021.35	67.9%
44-0000 · Program Revenue	323,490.07	292,099.96	31,390.11	110.7%
45-0000 · Guest Group Revenue	67,454.20	52,899.96	14,554.24	127.5%
46-0000 · Special Designated Funds	371.33	9,999.96	-9,628.63	3.7%
48-0000 · Canteen Revenue	22,449.10	27,000.00	-4,550.90	83.1%
49-0000 · Other Revenue	17,179.64	18,699.96	-1,520.32	91.9%
<b>Total Income</b>	<b>748,123.81</b>	<b>706,900.24</b>	<b>41,223.57</b>	<b>105.8%</b>
<b>Expense</b>				
Payroll Expenses	20,427.54	24,999.96	-4,572.42	81.7%
Salary Expense	109,016.69	97,310.04	11,706.65	112.0%
Summer Staff	83,743.16	69,999.96	13,743.20	119.6%
Wages Expense	78,691.19	78,000.00	691.19	100.9%
70-3000 · Canteen Expenses	20,626.03	15,999.96	4,626.07	128.9%
72-0000 · Staff Development	2,515.77			
73-1000 · Summer Staff Non Wage Expenses	22,247.96	6,795.48	15,452.48	327.4%
74-5000 · Wage Expense Summer Staff	960.00			
76-0000 · Board of Pensions Benefits	85,404.67	83,000.04	2,404.63	102.9%
77-0000 · Contracted Labor	19,270.50	15,519.96	3,750.54	124.2%
80-0000 · Bank, Legal and Accounting Fees	20,928.20	13,129.92	7,798.28	159.4%
81-0000 · Insurance	42,110.99	34,950.00	7,160.99	120.5%
81-5000 · Property Taxes	3,015.00	2,949.96	65.04	102.2%
82-0000 · Interest Expense	1,485.31	3,029.92	-1,544.61	49.0%
83-0000 · Fund Raising Expenses	3,594.64	3,000.00	594.64	119.8%
84-0000 · Promo/Public Relations	14,923.52	10,899.96	4,023.56	136.9%
88-0000 · Program Supplies and Expenses	22,369.72	24,279.84	-1,910.12	92.1%
90-0000 · General Supplies and Repairs	100,994.90	144,449.26	-43,454.36	69.9%
91-0000 · Utilities	34,685.19	32,899.96	1,785.23	105.4%
92-0000 · Vehicle Expenses	6,968.61	5,049.84	1,918.77	138.0%
99-0000 · Other Expenses	1,986.42	2,337.49	-351.07	85.0%
99-9888 · Reconciliation Discrepancies	-98.18			
<b>Total Expense</b>	<b>695,867.83</b>	<b>668,601.55</b>	<b>27,266.28</b>	<b>104.1%</b>
<b>Net Ordinary Income</b>	<b>52,255.98</b>	<b>38,298.69</b>	<b>13,957.29</b>	<b>136.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
60-0000 · Released From Restrictions	0.00			
<b>Total Other Income</b>	<b>0.00</b>			
<b>Net Other Income</b>	<b>0.00</b>			
<b>Net Income</b>	<b>52,255.98</b>	<b>38,298.69</b>	<b>13,957.29</b>	<b>136.4%</b>

**Luther Park Bible Camp**  
**Statement of Cash Flows**  
Year-to-date

	<u>Jan - Dec 15</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	52,255.98
Adjustments to reconcile Net Income to net cash provided by operations:	
Payroll Refunds	-225.22
14-0000 · Prepaid Insurance	3,303.39
20-0000 · Accounts Payable	-12,428.21
21-1000 · Sales and Use Tax	378.55
22-2000 · Payroll Liabilities	135.32
22-2000 · Payroll Liabilities:22-2500 · Staff Canteen	1,976.50
22-2000 · Payroll Liabilities:22-2600 · EE Purchases	583.50
22-2001 · Board of Pension Liability	1,373.39
22-3000 · Defered Revenue:22-3001 · Deferred Revenue-Summer Camp	4,950.00
22-3000 · Defered Revenue:22-3002 · Deferred Revenue-Family Camp	6,967.00
22-3000 · Defered Revenue:22-3003 · Deferred Revenue-VBS	3,150.00
22-3000 · Defered Revenue:22-3004 · Deferred Revenue-Retreats	1,738.50
22-3000 · Defered Revenue:22-5000 · Deferred Rev Prepaid Canteen	115.00
22-4000 · Cafeteria Plan	50.00
Net cash provided by Operating Activities	<u>64,323.70</u>
<b>INVESTING ACTIVITIES</b>	
17-3000 · Buildings and Improvements:17-3005 · Dining Hall	-13,425.00
17-4000 · Furniture and Equipment:17-4001 · Office Furniture and Equip Cost	-664.44
17-4000 · Furniture and Equipment:17-4002 · Camp Furniture & Equipment Cost	-2,088.84
17-4000 · Furniture and Equipment:17-4003 · Kitchen Equipment	-5,294.05
17-5001 · Hay Wagon	-908.48
17-6000 · Electronics/Systems/Computers	40.33
Net cash provided by Investing Activities	<u>-22,320.48</u>
<b>FINANCING ACTIVITIES</b>	
26-2000 · First Lutheran Foundation	-27,595.05
Net cash provided by Financing Activities	<u>-27,595.05</u>
Net cash increase for period	14,408.17
Cash at beginning of period	<u>50,074.44</u>
Cash at end of period	<u><u>64,482.61</u></u>

# **Luther Park Bible Camp, Inc.**

Chetek, Wisconsin

## **Financial Statements**

Year Ended December 31, 2013

# Luther Park Bible Camp, Inc.

## Financial Statements

Year Ended December 31, 2013

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## Independent Accountant's Review Report

Board of Directors  
Luther Park Bible Camp, Inc.  
Chetek, Wisconsin

We have reviewed the accompanying statement of financial position of Luther Park Bible Camp, Inc. as of December 31, 2013, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying 2013 financial statements in order for them to be in conformity with accounting principles generally accepted in the United States.

*Wipfli LLP*

Wipfli LLP

November 19, 2015  
Rice Lake, Wisconsin



# Luther Park Bible Camp, Inc.

## Statement of Financial Position

December 31, 2013

Assets	Unrestricted	Temporarily Unrestricted	Permanently Restricted	Total
Current assets:				
Cash and cash equivalents	\$19,422	\$25,045	\$11,524	\$55,991
Accounts receivable	3,038	0	0	3,038
Prepaid insurance	8,254	0	0	8,254
<b>Total current assets</b>	<b>30,714</b>	<b>25,045</b>	<b>11,524</b>	<b>67,283</b>
Due (to) from funds:				
Due (to) annual fund	(72,403)	(20,461)	0	(92,864)
Due from endowment fund	0	0	92,864	92,864
	(72,403)	(20,461)	92,864	0
Property and equipment:				
Buildings and cabins	1,570,833	0	0	1,570,833
Camp equipment and property	230,458	0	0	230,458
Office equipment	42,258	0	0	42,258
	1,843,549	0	0	1,843,549
Less - Accumulated depreciation	1,205,974	0	0	1,205,974
<b>Net property and equipment</b>	<b>637,575</b>	<b>0</b>	<b>0</b>	<b>637,575</b>
<b>TOTAL ASSETS</b>	<b>\$595,886</b>	<b>\$4,584</b>	<b>\$104,388</b>	<b>\$704,858</b>
<b>Liabilities and Net Assets</b>				
Current liabilities:				
Accrued wages and related expenses	\$5,382	\$0	\$0	\$5,382
Current portion of long-term debt	20,900	0	0	20,900
<b>Total current liabilities</b>	<b>26,282</b>	<b>0</b>	<b>0</b>	<b>26,282</b>
Long-term liabilities:				
Long-term debt, net of current portion	148,812	0	0	148,812
<b>Total liabilities</b>	<b>175,094</b>	<b>0</b>	<b>0</b>	<b>175,094</b>
Net assets:				
Unrestricted	420,792	0	0	420,792
Temporarily restricted	0	4,584	0	4,584
Permentaly restricted	0	0	104,388	104,388
<b>Total net assets</b>	<b>420,792</b>	<b>4,584</b>	<b>104,388</b>	<b>529,764</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$595,886</b>	<b>\$4,584</b>	<b>\$104,388</b>	<b>\$704,858</b>

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Statement of Activities

Year Ended December 31, 2013

	Unrestricted	Temporarily Restricted	Permanently Unrestricted	Totals
Revenues:				
Public support:				
Donations	\$200,109	\$4,527	\$4,976	\$209,612
Member church support	102,460	0	0	102,460
Debt reduction campaign	0	28,606	0	28,606
Camperships	0	22,346	0	22,346
Other donations	32,535	0	0	32,535
Total public support	335,104	55,479	4,976	395,559
Revenue:				
Summer camp	151,127	0	0	151,127
Day camp	45,711	0	0	45,711
Other programming	36,494	0	0	36,494
Retreating income	74,093	0	0	74,093
Rental income	11,200	0	0	11,200
Golf scramble, net	6,926	0	0	6,926
Auction, net	22,163	0	0	22,163
Canteen/craft income	19,960	0	0	19,960
Interest income	155	0	76	231
Total revenue	367,829	0	76	367,905
Net assets released from restrictions:				
Satisfaction of purpose restriction	66,499	(66,499)	0	0
Total public support and revenue	769,432	(11,020)	5,052	763,464
Expenses:				
Program services:				
Summer camps	404,930	0	0	404,930
Retreats	55,040	0	0	55,040
Canteen	16,450	0	0	16,450
Special projects	116	0	0	116
Total program services	476,536	0	0	476,536
Support activities:				
General and administrative	119,904	0	0	119,904
Fundraising	8,383	0	0	8,383
Total supporting activities	128,287	0	0	128,287
Total expenses	604,823	0	0	604,823
Change in net assets	164,609	(11,020)	5,052	158,641
Net assets - Beginning	256,183	15,604	99,336	371,123
Net assets - Ending	\$420,792	\$4,584	\$104,388	\$529,764

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Statement of Functional Expenses

Year Ended December 31, 2013

	Program Services				Supporting Activities		Totals
	Summer camps	Retreats	Canteen	Special Projects	General and		
					Administrative	Fundraising	
Accounting and bank fees	\$2,184	\$193	\$0	\$0	\$616	\$22	\$3,015
Insurance expense	26,953	2,387	0	0	7,598	277	37,215
Interest expense	9,516	843	0	0	2,682	98	13,139
Miscellaneous expense	3,033	268	0	0	853	31	4,185
Office supplies	0	0	0	0	5,682	0	5,682
Operating supplies	5,369	476	0	0	1,514	55	7,414
Payroll expenses	181,102	19,116	0	0	64,257	2,215	266,690
Payroll and other taxes	15,223	1,100	0	0	3,500	127	19,950
Advertising and newsletters	6,111	0	0	0	1,934	0	8,045
Program food service	35,837	16,183	0	0	179	0	52,199
Program materials and supplies	13,568	602	14,658	0	0	5,067	33,895
Repairs and maintenance	10,112	896	0	0	2,850	104	13,962
Training	12,124	0	0	0	16,840	0	28,964
Telephone	1,727	153	0	0	487	18	2,385
Utilities	28,707	2,543	0	0	8,092	295	39,637
Vehicle expense	5,993	531	0	0	1,689	62	8,275
Dues and subscriptions	1,159	103	0	0	327	12	1,601
Total expenses before depreciation	358,718	45,394	14,658	0	119,100	8,383	546,253
Depreciation expense	46,212	9,646	1,792	116	804	0	58,570
Total functional expenses	\$404,930	\$55,040	\$16,450	\$116	\$119,904	\$8,383	\$604,823

See Independent Accountant's Review Report.

See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Statement of Cash Flows

Year Ended December 31, 2013

	Unrestricted	Temporarily Restricted	Permanently Restricted	Totals
Net change in cash and cash equivalents:				
Cash flows from operating activities:				
Change in net assets	\$164,609	(\$11,020)	\$5,052	\$158,641
Adjustment to reconcile change in net assets to net cash provided by operating activities:				
Provision for depreciation	58,570	0	0	58,570
Changes in assets and liabilities:				
Accounts receivable	(1,263)	0	0	(1,263)
Prepaid insurance	(7,100)	0	0	(7,100)
Accounts payable	(40,211)	0	0	(40,211)
Accrued wages and related expenses	2,688	0	0	2,688
Due to (from) funds	(26,392)	26,367	25	0
Total adjustments	(13,708)	26,367	25	12,684
Net cash provided by operating activities	150,901	15,347	5,077	171,325
Cash flows from investing activities:				
Acquisition of property and equipment	(46,997)	0	0	(46,997)
Cash flows from financing activities:				
Payments of long-term debt	(48,758)	0	0	(48,758)
Net change in line of credit	(46,000)	0	0	(46,000)
Net cash used in financing activities	(94,758)	0	0	(94,758)
Net change in cash and cash equivalents	9,146	15,347	5,077	29,570
Cash and cash equivalents - Beginning	10,276	9,698	6,447	26,421
Cash and cash equivalents - Ending	\$19,422	\$25,045	\$11,524	\$55,991

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

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### Note 1      Summary of Significant Accounting Policies

#### The Entity

Luther Park Bible Camp, Inc. (the "Organization") is incorporated under the Wisconsin Nonprofit Corporation Act. The Organization is comprised of an association of 130 - plus congregations of the Evangelical Lutheran Church in America in Northwest Wisconsin. The purpose of the Organization is to minister in a natural setting as Jesus did, reaching out and touching people of all ages with the good news of salvation. Major support sources include contributions and program service revenue from participants.

#### Description of Programs

The programs through which the Organization provides its services are as follows:

- *Summer Camp Programs* – Luther Park Bible Camp, Inc.'s summer program includes day, half week, and week long sessions for children in grades K-12 as well as a special week for families. The camp can accommodate 150-180 campers each week and offers week long canoe trips on the Namekagon and St. Croix Rivers for junior and senior high.
- *Group/Retreats* – Groups and families in the community as well as retreaters from any church denomination may rent the facilities on location for smaller retreats, gatherings or group meetings.
- *Canteen* – Campers and individuals attending a retreat have a place to purchase Luther Park Bible Camp clothing, hats and other mementos as well as snacks and drinks.
- *Capital Projects* – Capital campaigns are for updating and repairing buildings used for summer camps and retreats as well as expanding the current facilities to continue the growth of the organization.

#### Income Taxes

The Organization is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Organization is also exempt from state income tax on related income. The Organization does not file a federal or state informational return due to its religious affiliations.

# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

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### Note 1      Summary of Significant Accounting Policies (Continued)

#### Basis of Accounting

The Organization prepares its financial statements using accounting principles generally accepted in the United States (GAAP).

Under GAAP, the Organization uses the accrual basis of accounting and accordingly, reflects all significant receivables, payables, and other liabilities.

#### Use of Estimates in Preparation of Financial Statements

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States requires management to make certain estimates and assumptions that directly affect the results of reported assets, liabilities, revenue, and expenses. Actual results may differ from these estimates.

#### Financial Statement Presentation

In accordance with professional standards, the Organization is required to report information regarding its financial position and activities according to three classes of assets:

- Unrestricted – Resources over which the Board of Directors has discretionary control.
- Temporarily Restricted with respect to time or purpose – Those resources subject to a donor-imposed restriction which will be satisfied by actions of the Organization or the passage of time.
- Permanently Restricted – Those resources to a donor-imposed restriction that they be maintained permanently.

# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

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### Note 1      **Summary of Significant Accounting Policies** (Continued)

#### **Functional Allocations of Expenses**

The cost of providing the various programs and other activities has been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### **Revenue Recognition**

Support that is temporarily restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

#### **Cash and Cash Equivalents**

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents.

#### **Subsequent Events**

Subsequent events have been evaluated through November 19, 2015, which is the date the financial statements were available to be issued.

#### **Donated Services**

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services.

# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

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### Note 2 Property, Equipment, and Depreciation

Property and equipment are stated at cost. Expenditures from maintenance and repairs are expensed as incurred. Significant renewals and betterments (generally in excess of \$1,000) are capitalized. Donations of property and equipment are recorded as support at the estimated fair value (generally in excess of \$500). Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is calculated over the estimated useful lives of the assets using the straight-line method over the following estimated useful lives:

Land improvements	15-20 years
Building and improvements	9-39 years
Vehicles	3-5 years
Equipment	3-7 years

Depreciation for the year ended December 31, 2013 amounted to \$58,570.

### Note 3 Line of Credit

As of December 31, 2013, the Organization had a \$50,000 unsecured line of credit with a bank to be drawn upon as needed, with an interest rate of 5.5%. As of December 31, 2013, the amount drawn from the line of credit was \$0.

### Note 4 Long-Term Debt

Long-term debt consists of:

6.25% note payable to First Lutheran Foundation, due in monthly installments of \$2,572, including interest, due December 31, 2022.

	<u>\$169,712</u>
Less - Current maturities	<u>(20,900)</u>
Long-term portion	<u>\$148,812</u>



# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

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### Note 4 Long-Term Debt (Continued)

Required payments of principal on long-term notes payable at December 31, 2013, including current maturities, are summarized as follows:

2014	\$20,900
2015	22,200
2016	23,600
2017	25,100
2018 & thereafter	77,912
	<hr/>
	\$169,712

### Note 5 Net Assets Released from Restriction

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors for programs for the year ended December 31, 2013 as follows:

Donor restricted	\$66,499
	<hr/>
Total net assets released from restriction	\$66,499

### Note 6 Employee Benefit Plan

The Organization maintains a retirement plan and a tax deferred annuity plan under Section 403(b) of the Internal Revenue Code. For the retirement plan, the Organization contributes 9.5% of the compensation of each participant. Total employer contributions for the year ended December 31, 2013 was \$10,595.

# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

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### Note 7 Correction of an Error in Previously Issued Financial Statements

In 2013, management discovered an error resulting in the overstatement of previously reported temporarily restricted net assets and overstatement of temporarily restricted due to debt reduction for the year ended December 31, 2012. The cumulative effect of this error was overstated due to (from) funds and overstated net assets by \$50,020 as of December 31, 2012. The correction of this error decreased due to (from) funds and decreased net assets by \$50,020 for the year ended December 31, 2012.

Net assets: Temporarily restricted as of December 31, 2012, as previously stated	\$65,624
Adjustment for overstatement of due to (from) funds as of December 31, 2012	(50,020)
<hr/>	
Total as of December 31, 2012 as restated	<u>\$15,604</u>

# Anderson·Hager·Moe

CERTIFIED PUBLIC ACCOUNTANTS  
*Hayward, Spooner and Rice Lake, Wisconsin*

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In Memoriam  
Gerald R. Anderson  
1948-2007

Michael J. Hager, CPA  
Randall J. Pachal, CPA  
Susan E. Ritchie, CPA CVA  
Larry R. Peterson, CPA  
Karen J. Slaminski, CPA  
Mark N. Beckman, CPA

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Luther Park Bible Camp, Inc.  
Chetek, Wisconsin

We have reviewed the accompanying statement of financial position of Luther Park Bible Camp, Inc. (a nonprofit organization) as of December 31, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Anderson Hager & Moe S.C.



January 15, 2016

# Luther Park Bible Camp, Inc.

## Statement of Financial Position

December 31, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<i>ASSETS</i>				
Current assets:				
Cash and cash equivalents	\$ 18,128	\$ -	\$ 31,946	\$ 50,074
Accounts receivable	-	-	-	-
Prepaid insurance	5,874	-	-	5,874
Total current assets	24,002	-	31,946	55,948
Interfund (payable) receivable	(72,539)	-	72,539	-
Property and equipment:				
Buildings and cabins	1,598,267	-	-	1,598,267
Camp equipment and property	242,924	-	-	242,924
Office equipment	47,288	-	-	47,288
	1,888,479	-	-	1,888,479
Less-accumulated depreciation	(1,245,513)	-	-	(1,245,513)
Net property and equipment	642,966	-	-	642,966
<b>TOTAL ASSETS</b>	<b>\$ 594,429</b>	<b>\$ -</b>	<b>\$ 104,485</b>	<b>\$ 698,914</b>
<i>LIABILITIES &amp; NET ASSETS</i>				
Current liabilities:				
Accounts payable	\$ 7,441	\$ -	\$ -	\$ 7,441
Accrued payroll & related	8,552	-	-	8,552
Current portion-long-term debt	27,595	-	-	27,595
Total current liabilities	43,588	-	-	43,588
Long-term liabilities:				
Long-term debt, net of current portion	-	-	-	-
Total liabilities	43,588	-	-	43,588
Net assets:				
Unrestricted	550,841	-	-	550,841
Temporarily restricted	-	-	-	-
Permanently restricted	-	-	104,485	104,485
Total net assets	550,841	-	104,485	655,326
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 594,429</b>	<b>\$ -</b>	<b>\$ 104,485</b>	<b>\$ 698,914</b>

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Statement of Activities

Year Ended December 31, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Revenues:</b>				
<b>Support:</b>				
Donations	\$ 172,610	\$ 31,459	\$ -	\$ 204,069
Member church support	96,344	-	-	96,344
Debt reduction donations	-	28,086	-	28,086
Camperships	-	13,493	-	13,493
Other donations	3,621	896	-	4,517
<b>Total support</b>	<b>272,575</b>	<b>73,934</b>	<b>-</b>	<b>346,509</b>
<b>Revenue:</b>				
Summer camp	206,941	-	-	206,941
Day camp	46,581	-	-	46,581
Other programming	34,810	-	-	34,810
Retreating	75,306	-	-	75,306
Rental	11,200	-	-	11,200
Golf scramble, net	8,894	-	-	8,894
Auction, net	21,531	-	-	21,531
Canteen/craft income	10,477	-	-	10,477
Other fundraising, net	808	-	-	808
Interest income	19	-	97	116
Miscellaneous revenue	35,340	-	-	35,340
Gain on sale of assets	2,570	-	-	2,570
<b>Total revenue</b>	<b>454,477</b>	<b>-</b>	<b>97</b>	<b>454,574</b>
<b>Net assets released from restrictions:</b>				
Satisfaction of purpose restriction	78,518	(78,518)	-	-
<b>Total support and revenue</b>	<b>805,570</b>	<b>(4,584)</b>	<b>97</b>	<b>801,083</b>
<b>Functional expenses</b>				
Program	586,156	-	-	586,156
Support services	89,365	-	-	89,365
<b>Total functional expenses</b>	<b>675,521</b>	<b>-</b>	<b>-</b>	<b>675,521</b>
<b>Change in net assets</b>	<b>130,049</b>	<b>(4,584)</b>	<b>97</b>	<b>125,562</b>
<b>Net assets, beginning of year</b>	<b>420,792</b>	<b>4,584</b>	<b>104,388</b>	<b>529,764</b>
<b>Net assets, end of year</b>	<b>\$ 550,841</b>	<b>\$ -</b>	<b>\$ 104,485</b>	<b>\$ 655,326</b>

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

Statement of Functional Expenses  
Year Ended December 31, 2014

	PROGRAM-SERVICES					SUPPORTING ACTIVITIES			
	Summer Camp	Retreats	Canteen	Subtotal Programs	General and Administrative	Fund Raising	Subtotal Supporting	Total Expense	
Accounting and bank fees	\$ 3,809	\$ 1,654	\$ 425	\$ 5,888	\$ 759	\$ 402	\$ 1,161	\$ 7,049	
Insurance expense	21,201	9,209	-	30,409	3,918	2,076	5,994	36,405	
Interest expense	2,139	929	238	3,306	426	226	652	3,958	
Miscellaneous expense	1,852	804	206	2,862	369	195	564	3,426	
Office supplies	4,701	2,042	524	7,266	937	496	1,433	8,699	
Operating supplies	4,814	2,092	537	7,443	960	508	1,468	8,911	
Payroll expenses	281,031	16,750	-	297,781	38,378	20,333	58,711	356,492	
Payroll and other taxes	15,927	949	-	16,876	2,175	1,152	3,327	20,203	
Promotion & public relations	9,999	4,343	1,114	15,457	1,992	1,055	3,047	18,504	
Program food service	38,413	16,684	-	55,097	-	-	-	55,097	
Program materials and supplies	14,147	6,144	-	20,291	-	-	-	20,291	
Repairs and maintenance	11,068	4,808	-	15,876	2,046	1,084	3,130	19,006	
Training	2,492	-	-	2,492	301	-	301	2,793	
Telephone	1,441	626	-	2,067	266	141	407	2,474	
Utilities	26,413	11,472	-	37,885	4,884	2,587	7,471	45,354	
Vehicle expense	4,323	-	-	4,323	557	295	852	5,175	
<b>Total expenses before depreciation</b>	<b>443,770</b>	<b>78,506</b>	<b>3,044</b>	<b>525,319</b>	<b>57,968</b>	<b>30,550</b>	<b>88,518</b>	<b>613,837</b>	
Depreciation expense	48,791	10,159	1,887	60,837	847	-	847	61,684	
<b>Total functional expenses</b>	<b>\$ 492,561</b>	<b>\$ 88,665</b>	<b>\$ 4,931</b>	<b>\$ 586,156</b>	<b>\$ 58,815</b>	<b>\$ 30,550</b>	<b>\$ 89,365</b>	<b>\$ 675,521</b>	

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Statement of Cash Flows

Year Ended December 31, 2014

<hr/>	
Cash flows from operating activities:	
Change in net assets	\$ 125,562
<hr/>	
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation provision	61,684
Gain from sales of assets	(2,570)
Changes in assets and liabilities:	
(Increase) decrease in	
Accounts receivable	3,037
Prepaid insurance	2,380
Increase (decrease) in	
Accounts payable	7,441
Accrued payroll & related liabilities	3,170
Total adjustments	75,142
<hr/>	
Net cash provided by operating activities	200,704
<hr/>	
Cash flows provided by (used for) investing activities:	
Building improvements	(24,589)
Equipment purchases	(42,485)
Proceeds from sales of assets	2,570
Cash flows provided by (used for) investing activities	(64,504)
<hr/>	
Cash flows used for financing activities:	
Reduction in long-term debt	(142,117)
Line of credit, net	-
Cash flows used for financing activities	(142,117)
<hr/>	
Net decrease in cash and cash equivalents	(5,917)
<hr/>	
Cash and cash equivalents, beginning	55,991
<hr/>	
Cash and cash equivalents, ending	\$ 50,074
<hr/>	
Supplemental disclosure of cash flow information:	
Interest paid	\$ 3,958
<hr/>	

See Independent Accountant's Review Report.  
See accompanying notes to financial statements.

# Luther Park Bible Camp, Inc.

## Notes to Financial Statements

December 31, 2014

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### **NOTE 1 – NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES:**

#### **Nature of Organization**

Luther Park Bible Camp, Inc. (the "Organization"), is incorporated under the Wisconsin Nonprofit Corporation Act. Approximately 135 Lutheran congregations in northwestern Wisconsin are members.

The Organization offers summer camp programs for youths and families, and hosts retreats for various groups and families of any denomination.

The Organization is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal or state income taxes on related income. The Organization does not file a federal or state information return due to its religious affiliation with the Evangelical Lutheran Church in America.

#### **Significant Accounting Policies**

**Basis of Accounting:** The Organization prepares its financial statements using accounting principles generally accepted in the United States (GAAP). Under GAAP, the Organization uses the accrual basis of accounting and accordingly, reflects all significant receivables, payables, and other liabilities.

**Basis of Presentation:** In accordance with professional standards, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

- Unrestricted net assets—resources over which the Board of Directors has discretionary control. (Commonly referred to as the Annual Fund by management.)
- Temporarily restricted net assets—resources which are subject to a donor-imposed restriction which will be satisfied by actions of the Organization or the passage of time.
- Permanently restricted net assets—those resources subject to a donor-imposed restriction that they be maintained permanently. (Commonly referred to as the Endowment Fund by management.)

**Cash and Cash Equivalents:** The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents.

**Contributions:** Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.



**Donated Materials and Services:** Individuals and groups frequently donate materials, supplies and services to the Organization. No amounts have been reflected in the financial statements for these donations as there is no objective basis with which to value them.

**Functional Allocations of Expenses:** Expenses incurred for a specific program or supporting service is assigned directly to the program or supporting service. Expenses that affect more than one program or supporting service are allocated among the programs or supporting services by management in a manner to reflect a fair breakdown of expense by function.

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

**Property, Equipment, and Depreciation:** Property and equipment are stated at cost. Maintenance and repair costs are charged to expense as incurred. Costs of renewals and betterments which materially extend the useful lives of the assets or increase their productivity are capitalized. Gains and losses on dispositions of assets are reflected as income. Depreciation is computed using the straight-line method over estimated useful lives of the assets, from 3 to 39 years, depending on the type of asset. Depreciation expense for the year 2014 was \$ 61,684.

**Advertising:** The Organization expenses advertising costs as they are incurred. Costs of \$ 18,504 were incurred and expensed in 2014 and include costs to solicit donations, print brochures, and issue newsletters.

**Subsequent Events:** In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through January 15, 2016, the date the financial statements were available to be issued.

## **NOTE 2 – DEBT**

**Line of credit:** The Organization has a \$50,000 line of credit established with a local bank, which is subject to renewal on an annual basis. The loan is secured by a mortgage on the property. The Organization borrowed \$12,000 on the line in 2014, for short-term cash flow needs, and repaid the advance within a month. The interest paid in 2014 was \$38, at 5.5%. The balance as of December 31, 2014 was zero.

**Long-term debt:** The Organization borrowed funds from First Lutheran Foundation in previous years, calling for monthly payments of \$2,572, including interest at 6.25%, with the final payment due December 1, 2022. The loan was secured by a mortgage on the property. During 2014, \$142,117 in principal was repaid, and \$3,495 in interest was paid. The balance as of December 31, 2014 was \$27,595, with all of it due in 2015. The loan was paid off in February of 2015.

**NOTE 3- NET ASSETS RELEASED FROM RESTRICTION**

Net assets released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors for the year ended December 31, 2014 were as follows:

Donor restricted for debt reduction	\$ 28,086
Donor restricted for camperships	13,493
Donor restricted for missions	896
Donor restricted for property & equipment	<u>36,043</u>
Total net assets released from restriction	<u>\$ 78,518</u>

**NOTE 4- RETIREMENT PLAN:**

The Organization participates in a multi-employer retirement plan through the ELCA Board of Pensions. The Organization contributes 9.5% of compensation for each eligible participant. Total employer contributions for 2014 were \$ 12,429. Eligible employees are also allowed to contribute to a tax deferred retirement savings plan.