



CAMP LUTHERWOOD OREGON

**2021 Annual Report &
Meeting of the Association**

February 5, 2022 • 9:30 a.m. • Zoom





Message from the Board President

Barry McPherson, Board President

My second year as Board President has been as challenging and rewarding as my first. It's time to reflect on it and celebrate the success of Camp Lutherwood achieving its mission again!

There were unexpected, and large, challenges again in 2021. But again, your Executive Director Andrea Scofield, Associate Director Melissa Singletary, dedicated staff, and effective Board turned those challenges into success stories.

Your Vice President John Andrea and Secretary Joanna Palmer, with two other continuing and four newly elected Board members, finished out 2021 serving you faithfully and responsibly. Two Board members will be seeking re-election by you today. I highly recommend them based on their dedicated service to date.

As for successes in 2021, I say "Wow!" We not only survived, CLWO prospered and served you well! Because of many generous donors and the amazing success of our staff at acquiring grants, a big "Wow!" is that CLWO is DEBT-FREE! The long-standing loan that enabled you to construct a swimming pool for campers has been paid in full!

The Finance Committee we created has helped make good use of donations, grants, and income. Now, the money that had gone toward monthly loan payments is being directed into a deferred maintenance fund. The Board also approved creation of an Organizational Reserve to fund essential staff and operations for several months. We plan to grow this reserve by earning interest in the Mission Investment Fund of the ELCA.

The Board was thrilled to support the Exec. Dir. in filling numerous seasonal and permanent staff positions despite major increases in workforce costs and candidate reluctance to serve while facing workplace risks during a pandemic. After a long vacancy, the Program Coordinator position was filled, as was the Bookkeeper position, both with exciting and capable new employees. The Board was successful in renewing the contract of our very helpful Capital Campaign Consultant so that progress toward expanding CLWO to include a retreat center can move ahead effectively. The

Board is also moving forward with the strategic planning team with the results to be shared in the spring of 2022.

A new building, a restroom and shower facility, was fully funded from a portion of the Capital Campaign fund and a large grant obtained by staff from the M.J. Murdock Charitable Trust. The A-Frame Cabins and their bathrooms have been upgraded, as has the Office and portions of staff housing. Even the new Dining Hall got some finishing touches, including an outdoor fireplace!

Out of doors, an improved forest awaits further work toward implementing the formal Forest Management Plan. A stream habitat improvement plan is a step closer to being realized to help our little aquatic neighbors. Full implementation of both of these plans will connect campers and guests to Creation, while improving Camp Lutherwood's ability to serve outdoor schools.

Retaining good permanent staff, particularly an Executive Director, is essential to an organization. You have had Andrea Scofield very capably filling that position for over a decade, and the Board saw a need to establish a policy to enable her, and any future Exec. Dir., to take sabbatical leave that provides opportunity for professional growth, enrichment, and renewal. A policy was developed by the Executive Committee of the Board and recently approved by the full Board to allow sabbatical leave of up to two months after every seven years of service to CLWO. No specific plan for Andrea's first sabbatical has been set yet. The Board intends to develop sabbatical policies for some other permanent positions as part of proper compensation, employee retention, and employee recruitment.

Thank you for attending today's meeting to carry on the important work of CLWO. Please continue your efforts to help to meet the needs of our faith, our youth, and God's Creation!

Sincerely,
Barry McPherson
Board President

Agenda

Welcome and Board Introductions

Barry McPherson, Board President

Opening Song, Prayer & Staff Introductions

Andrea Scofield, Executive Director

Business Meeting

Approval of Minutes from 2020 Annual Meeting

2021 Staff Reports

Andrea Scofield, Executive Director

Treasurer's Report

Libby Isensee, Board Treasurer

2021 Financials Presented and Q&A

The Year Ahead

Andrea Scofield, Executive Director

& Melissa Singeltary, Associate Director

New Business

2022 Recommended Budget Presentation

Libby Isensee, Board Treasurer

Approval of 2022 Budget

Barry McPherson, Board President

Recognition and Presentation of Board of Directors Nominees

John Andrea, Board Vice President

Approval of Board of Directors Nominees

Barry McPherson, Board President

2022 Volunteer Opportunities & Upcoming Events

Andrea Scofield, Executive Director

& Melissa Singeltary, Associate Director

Announcements and Adjournment

Barry McPherson, Board President

Closing Prayer

Jackson Fann, Program Coordinator



Our Mission

Camp Lutherwood Oregon offers an outdoor experience that empowers staff and guests of all ages to discover caring and affirming relationships with God, others, self and the natural world.

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2020 Annual Association Meeting Minutes

February 6, 2021, 9:30 am Zoom meeting

Draft minutes

Board Members in attendance: Donna Koehneke, Alan Christensen, Libby Isensee, Barry McPherson, Joanna Palmer, Eric Bohlmann, Lennie Torgerson, Matt Johnson and John Andrea

Executive Director: Andrea Scofield

Delegates and guests in attendance: 33,
11 voting representatives from Association churches

Staff Members: Tom Brewer, Jamie Brewer, Melissa Singletary, Elizabeth Herzfeldt-Kamprath, Allie Knofczynski, Amber Kotvis and Charlie Williams.

Camp Lutherwood video of “reconnect & Inspire” was shown

Barry McPherson-Board President welcomed everyone and introduced the current Board of Directors.

Opening song was “Overflowing with Gratitude” sung by former staff member Charlotte Trent.

Opening prayer by Andrea Scofield

Introduction of staff by Andrea

A video of the dedication of the new bridge and Dining Hall by Pastor Tom Dodd was shown.

Melissa Singletary reviewed how members will vote, and how business will be conducted on this Zoom meeting.

Business Meeting

At 9:55 am Barry called the meeting to order. There were 11 voting representatives present so he declared a quorum.

Approval of the 2019 minutes:

Lennie Torgerson moved to approve the 2019 annual meeting minutes as presented. Seconded by Shelly Lundahl. Minutes were approved unanimously.

Andrea reviewed the staff reports that are printed in the annual report. Andrea shared the highlights of the past year. Due to the pandemic of 2020, much of the staff at camp were let go. Outdoor school and summer camp were postponed.

There were three new interns that started on projects and outreach at camp. Staff is working hard to get camp ready for when we can welcome back campers and visitors again.

The video “12 days” was played.

Treasurer’s Report: Libby Isensee, Treasurer:

The Finance Committee created by the Board in 2020 was thanked. Libby highlighted the increase in donations over 2020. Very little income was generated as Outdoor school and summer camp were postponed due to COVID 19 rules and regulations. However, due to generous donations, grants and staff being very careful with spending, camp ended the year fiscally strong. We were also helped by a \$42,900 loan from the Federal Paycheck Protection Program (PPP), which we do not have to pay back.

The Year Ahead presented by Andrea and Melissa:

Capital Campaign update. Working on the building permit and plans for the upper bathhouse. Once that is approved and started then the focus will shift 100% to the Retreat Center. The Retreat Center is the main goal for the Capital Campaign. Due to the fire in 2019, and the pandemic in 2020, the process has been slower in reaching out to donors. With that said, 91 donors have pledged \$1,608,245 so far. Evan Moilan, our consultant, continues to work with us in support and guidance for the Capital Campaign fund.

Building and Facilities Update:

The new Dining Hall has been completed and a new wider bridge to camp installed. The A frame bathrooms are being upgraded. The funds to pay for the bathroom upgrades come from grants.

2021 Program, Outreach and Outdoor School:

The Whole Earth Nature School, an outdoor school provider in Eugene, has signed a contract for Spring outdoor school, day camp only at this time due to COVID.

Camp is starting to hire summer staff and continue to plan summer programs. Programs are not a 100% certain, as we are not sure what the rules and guidelines for COVID 19 will be.

Summer program and family camp registration opens March 1,2021. This year camp has hired a mental health

professional for extra support for staff and campers. A nurse practitioner has been hired to help with understanding the guidelines and setting up best practice for staff to follow.

New Business

2021 Budget:

Treasurer Libby presented the 2021 recommended budget. With so many unknowns this year with COVID 19 restrictions, rules and guidelines, it was very difficult to have a balanced budget. The proposed budget has a deficit of \$245,542.00. The Finance Committee believes that there will be some income in 2021 but could not tell how much. Andrea and staff are keeping expenses as low as possible. Camp has been approved for a Federal Paycheck Protection Program (PPP) loan for \$103,000.00. Camp is not required to pay this back, if spent according to the Federal rules. That will help offset about 6 months of payroll for camp.

Nancy Clough motioned to approve the 2021 budget as presented. Sarah Gillem seconded.

Opened for discussion, but there was no discussion.

The 2021 Budget was approved unanimously.

Recognition and Presentation of Board of Directors

Nominees:

Vice President John Andrea first recognized and thanked Board members whose term is up.

Donna Koehneke, Matt Johnson and Alan Christensen were thanked for their years of service on the Board. Gratitude was expressed for Alan being President in a difficult year when the Lodge burned.

Barry McPherson and Joanna Palmer are running for a second term.

The 4 new Board nominations are: Bruce Hendersen, Debbie Knebel, Rev Don Richard, and Peter Hoelster.

Sarah Gillem motion to approve all 6 nominees, the 2 for second terms and the 4 new Board nominees. Seconded by Jim Krueger.

Vote-Approved unanimously.

Announcements

Andrea gave out a huge thank you to the volunteers who have come to camp weekly to help keep up with camp maintenance. She announced 3 work Saturday opportunities will be April 24, May 8, and June 5.

Jim Krueger motioned to adjourn the meeting. Seconded by Verne Deplois. Meeting adjourned at 10:56 am.

Closing prayer by Melissa.

Minutes submitted by Joanna Palmer, Secretary.

Executive Director Report

Andrea Scofield, Executive Director



Growing Together! What a great summer theme for 2021.

The entire year of 2021 was about growing together through one more year of the COVID-19 pandemic and uncertainty. One of the greatest gifts in 2021 was welcoming back outdoor school kids from March through June as day programs in the spring, as well as having the summer staff and summer campers return for a full summer 2021 program. It was wonderful to have people at camp and to see the joy and hear the laughter once again.

We learned how important it is to grow together through adversity, through celebration, through uncertainty, and through discovery of new ways of doing and being. The 2021 summer staff were dedicated and committed to accompanying all of our campers in safe and fun ways of discovery and growth together. It was a terrific summer and one of the hardest in my 25 summers of being at Lutherwood, but we did it and we really did grow together.

In the fall, we grew together more when we finally welcomed new staff to our team. Since March 2020, we have operated without a full-time bookkeeper and without a full-time program coordinator. I'm so happy to have those positions filled as we go into 2022.

As challenging as the year 2021 had been, it was not without celebrations. Once we had the go-ahead from the Oregon Health Authority and the Governor's Office that residential camp could be offered, we went into high gear to be prepared. Health Coordinator Cindi Farnstorm, Mental Health Specialist Jennifer Noble, and Associate Director Melissa Singletary were instrumental in making summer happen.

Thanks to Melissa for being the "acting" registrar, "acting" program director, "acting every programmatic detail for summer" person.... We could not have done any of summer without her leadership. Cindi was invaluable in writing all of our COVID procedures and policies for the staff and guests to follow, and Jenn was invaluable in providing excellent mental health support to staff and campers. Charlotte Stelzer returned as our Summer Site Director and was another spoke on the wheel of leadership we could not do without. I am so privileged to work with these four amazing women,

and 2021 would not have been possible without their leadership contributions.

The Lutherwood Site and Facilities Manager Tom Brewer, again, went above and beyond in overseeing volunteers and projects that were so numerous this past year. The combination of his planning, Melissa and me helping with fundraising for the projects, and his dedication to lead his amazing volunteer team, made for a year of vast improvements and additions to the site and facilities. The camp looks amazing. Thanks to Tom and his team.

When I began in February of 2010, I inherited a \$500,000 debt for the renovated and rebuilt swimming pool and bathhouse. Today, the debt is paid off! We paid the final installment in December 2021. Lutherwood celebrates being debt-free! Much rejoicing in the land!

Thank you for "growing together" with us as we journeyed through another year. Without you, our donors, volunteers, churches, staff and communities, we would not be as strong as we are. You make this possible. With heartfelt thanks, I offer my deepest gratitude to all of you. Thanks for growing together with us and we look optimistically into 2022 and all that we can do together. See you at camp soon.

Sincerely,
Andrea Scofield
Executive Director



Program Report

Summer 2021 | Melissa Singletary, Associate Director

For the Lord is good; God's steadfast love endures forever and God's faithfulness to all generations. (Psalm 100:5)

Our 2021 summer theme was "Growing Together." After notice from the Oregon Health Authority in late spring that we could go ahead with overnight summer camp



programs, we sprang into action to offer a modified summer program. Reducing capacity and duration, keeping campers and families in cohorts, eating buffet-style meals and implementing our Health & Wellness Plan, we were able to keep camp completely free of COVID-19. In 2021, we hired 24 summer staff (a small, but mighty group) and welcomed 61 family campers, 147 overnight campers and 15 women's retreat participants.

Campers got to use our new stand up paddleboards in the swimming pool, practice archery, and learn a new theme song written by Spiritual Artist in Residence Matthew Eagen. We also welcomed a new position to our summer staff: Mental Health Specialist. Jennifer Noble, from Sisters, took on the role and brought her expertise to Lutherwood in supporting campers, families, staff and especially the Camp Noah program.

Last spring, community groups that were supporting families impacted by wildfire in the McKenzie River Valley approached us about holding a local Camp Noah program. Camp Noah is traditionally a day camp for elementary students, but the majority of kids impacted in the wildfires were middle school students. We hosted a pilot overnight program that better suited their age group. Based on the national resilience training curriculum, the program offered a sense of belonging amid four intense days of learning and sharing. We are already exploring ways to continue this partnership.

Summer 2022 | Jackson Fann, Program Coordinator

I started in November as Program Coordinator, and most of the work I have been doing so far is preparing for the upcoming summer program.

We are in the process of finalizing a new, multi-year faith curriculum that addresses the wide range of campers and staff who participate in summer programs. The curriculum will cover basics of Christianity, as well as opportunities for diving deeper into faith conversations.

This summer's programmatic offerings are slightly restructured, allowing older campers to choose a focus for their time at camp. We are also focusing on the progression of activities and discussion as campers get older. With hope for growth in our camper numbers, our marketing and outreach team has begun getting the word out about camp to potential staff and campers.

In addition, I have been helping add to the internship program through structured processes like goal setting and one-on-one meetings.

I recently graduated from Wheaton College with a master's degree in Outdoor and Adventure Leadership. This summer while I canoed the Mississippi River with my father over 56 days, my wife Leah was



the artistic director at our home branch of camps in Indiana. I bring experience from a variety of roles at a number of different camps. My biggest asset is my love for camp and the people there. There is no place in the world I would rather be than the transformational and loving environment that camp has to offer.

Program Report

Mental Health at Camp | Jennifer Noble, Mental Health Specialist

Not all camps have a Mental Health Specialist, but there are some distinct advantages to including a trained mental health specialist in Lutherwood's staff. Here are the top ten:

1. Staff Training

Teach modules for managing difficult camper behaviors and specific mental health issues including autism, ADHD, and anxiety/depression to promote healthy self-esteem, trying new activities, cooperation and perseverance.

2. Community

Build a strong, caring staff that is supportive, encouraging, resilient, and camper-focused.

3. Accountability

Provide opportunities to strengthen the community through confrontation, problem-solving, and closure in a safe environment.

4. Support

Offer one-on-one emotional support for campers and staff members.

5. Staff Retention

Foster a strong sense of community to retain staff through the current camp season and future summers.

6. Professional Consultation

Consult with camp administration to strengthen staff community and with camp nurse regarding psychotropic medications.

7. Inclusivity

Provide professional support to specialty populations invited to camp, including individuals impacted by abuse-related trauma, divorced or single-parent families, foster care, and grief/loss.

8. Referrals

Identify and refer staff members and campers to professional counseling services if appropriate.

9. Customer Service

Obtain pertinent camper information prior to arrival at camp and build trust with families to improve camper experience.

10. Crisis Management

Manage crises and assist with critical incidents that occur at camp.



Vision & Call Interns

Michael Girsberger & Gunnar Waage

Allie Knofczynski and Charlie Williams continued their work as Vision & Call Interns until March 2021. Gunnar Waage and Michael Girsberger began September 1, 2021 after both serving as summer staff. We have received grant funds again for 2022 and 2023 from the M.J. Murdock Charitable Trust for the Vision & Call Internship program.

Gunnar Waage

Ever since I was a camper here when I was younger, this place has always held a special part in my life, and after being a member of summer staff this past year, that part has only grown. In fact, being a counselor is what convinced me that I wanted to work here full-time.



I have a number of different jobs here at camp. I help host weekend retreats, complete all of the many projects going on at camp, maintain and repair all of the different places and things at camp, and anything else anyone might need of me. Think of me as a Jack-of-All-Trades in-training.

I'm really excited to contribute to the Healthy Forest Plan. When I learned about it during the summer, I was really interested in it, and I think that this will be a great opportunity to not only learn what is required for a forest to be healthy, but also how you take a very dead and rundown stand of trees, and transform it into a thriving ecosystem full of plant and animal life.

Michael Girsberger

My main project during my internship is preparing for the ACA (American Camp Association) accreditation visit in summer 2022. So far that has involved taking the systems in place from previous years and streamlining it into one system that removes redundancy and is easy to understand for anyone who needs to work on accreditation. I've also been able to finish the site and facilities as well as the administration standards, which are some of the larger, more demanding sections of the standards.



Throughout my internship I have also helped maintain and improve the site, including renovations on Willow and Cedar, and painting the office. Plus, I got to make a few stools for the office from one large piece of wood, which has been a very fun process to learn and follow all the way through.

Guest Services

Melissa Singletary, Associate Director

Once again, due to COVID, we had very few groups at camp in 2021. Eight groups, in addition to outdoor schools, ventured to camp for weekend retreats. These included Christus House (Eugene), Oregon State University Campus Ambassadors (Corvallis), and family camps through Storyline Community (Portland) and Emmaus/United/Central Lutheran Churches (Eugene). Outdoor school was possible through Whole Earth Nature School for day-only programs during the spring months. In total, 3,187 guests visited camp in 2021.



Facilities

Tom Brewer, Site & Facilities Manager

It's been a busy year here at Camp Lutherwood, these are some of the projects we completed in 2021.

- A-frame bathrooms updated with two ADA restrooms and showers
- Vehicle bridge across the Long Tom sandblasted, painted and paved
- First two acres of forest thinning completed and debris mulched as per our Healthy Forest Plan
- Upper cabin bathhouse designs completed, contractor selected and presented to the county for a building permit. The groundwork has been started.
- Electrical system in the shop updated with increased amperage from 60 to 100 amps, added outlets, RV plugs and a welder plug.



- Ductless heat and air conditioner systems installed in the dorms, upper cabins, first aid cabin, office, cottage and the A-frame bathrooms.
- Outdoor fireplace built in the patio area in front of the dining hall.
- Site house master bath remodeled, with new flooring, shower, cabinets and countertops.
- New deck built on the back of the site house.
- Office remodeled with new cabinets, trim molding, paint and countertops.
- New footbridge built at the well crossing of Luther Creek
- New worship area built upstream from the well bridge.
- New metal roofs installed on the A-frame cabins and the A-frame bathrooms.
- Hazard trees and limbs removed with a rented boom lift
- Porch area of the girl's A-frame bathroom rebuilt to be ADA accessible.
- New trail built from the pool house to the creek with rails and compacted gravel.
- Fence along the highway replaced with pressure treated wood and wire fencing.
- Plywood on the Creekside platforms replaced and slip resistant stain applied
- Three storage bunkers built by the sprinkler water tank to house gravel, top soil and wood chips

Some other projects in the works are:

- Dorm cabin remodels with new showers, vinyl flooring and trim molding.
- Upper cabin remodels with vinyl flooring and trim molding.
- Second phase of forest thinning using a newly purchased logging winch.
- Full height doors installed in the pool house showers and bathroom stalls for privacy.
- New, wide bridges on the Explorer Trail with guide rails.
- Fence installation behind the Dining Hall to hide the generator, garbage and recycling areas.
- Firebreak for the Upper cabin restrooms.
- Parking lot barriers updated

From facility adaptations like ramps and lights, to digital considerations for screen readers, accessibility takes many forms. The process to implement a full range of resources is long, but Camp Lutherwood is taking steps toward living out its mission to welcome campers of all ages and abilities. In 2021 camp leaders used grant funds to contract with Empowering Access, a budding organization that does disability inclusion consulting, to undertake a full-scale accessibility assessment and audit. The preliminary report will inform budgeting, future grant research and plans for site and organizational improvements for the next several years.

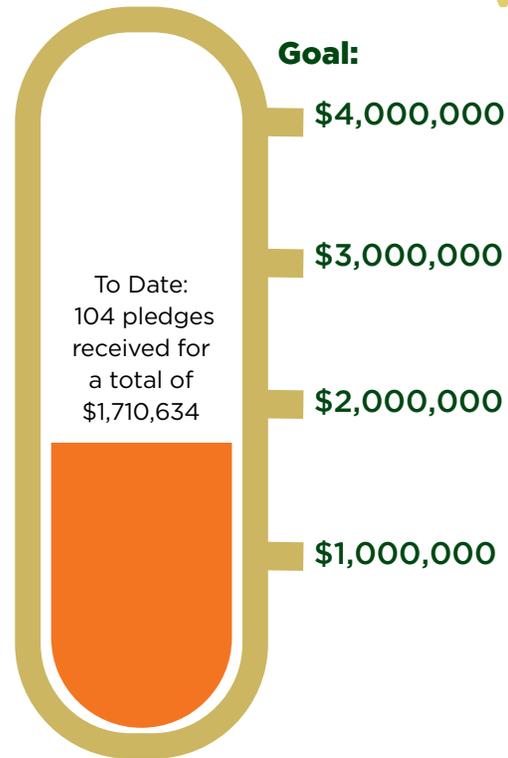
Capital Campaign

Melissa Singletary, Associate Director



Bridge to the Future Still Rings True

The Capital Campaign began with a vision to expand Lutherwood's ability to ensure higher comfort for adult guests and families year-round at camp. After a fire and pandemic, this vision still rings true. We are more committed than ever to seeing this retreat center and lodge replacement become a reality. With \$2.5 million left to raise, we look forward to sharing the story of camp and the possibilities that can easily become reality with the addition of the retreat center. Planning is in process and relationships are forming to ensure that the retreat center is booked to capacity upon its opening. There are many opportunities for all to be involved and to join in building this bridge to Lutherwood's future. Get ready to hear more in 2022!



Dollars Pledged & Grants Awarded

At the end of 2021, the total pledged to the campaign was \$1,710,634 from 104 individuals or families. The outstanding balance of pledges is \$222,718. These pledges have been made since the onset of the campaign in 2019.

We are pleased to announce that we have been awarded a grant from the M.J. Murdock Charitable Trust for \$148,500 toward the Upper Cabin restroom project which will cover half of the total project cost.

Building Update

Construction on the Upper Cabin restrooms has begun with some of the preliminary ground preparations. Permits have been filed with Lane County for the construction of the building.

Looking Forward to 2022

We continue to focus on raising the \$2.5 million left in our campaign goal, focusing on the retreat center and lodge replacement. We look forward to scheduling opportunities to share the vision and story with many new donors in 2022. Engaging congregations in the campaign is still on the horizon, but continues to be postponed because of the challenges congregations are facing with COVID.

Treasurer's Report

Libby Isensee, Treasurer

2021 was a year to reinvest in our beautiful property and prepare it for a new wave of visitors. So, while camp visitors are not back to pre-COVID numbers, donations and grants continue to be a gift to Lutherwood, and allowed the camp to complete projects, support staff and offer a partial summer program.

Operations Budget

Due to COVID-19, we were limited in having guests onsite this year, but while in 2020 only 9% of our annual income came from rentals and group use (including outdoor school), in 2021 it accounted for 28% of our income, with another 7% coming from summer programs and retreats.

Grants were the big story of 2021! In 2020, 13% of our income came from grants. In 2021, 35% came from grants (\$383,211)! These grants allowed us to do the following:

- Complete the updates and full remodel of the A-frame bathrooms.
- Build a new bridge at the Well area (as well as a gathering area near the well and stream)
- Put HVAC systems in cabins, office, cottage and Cascara
- Re-supply program equipment that was lost in the fire or needed replacing
- Purchase supplies to comply with COVID-19 guidelines
- Host Camp Noah as a fee-free program for kids who experienced wildfires in Oregon
- Pay salaries (using the PPP loan)
- And much more...

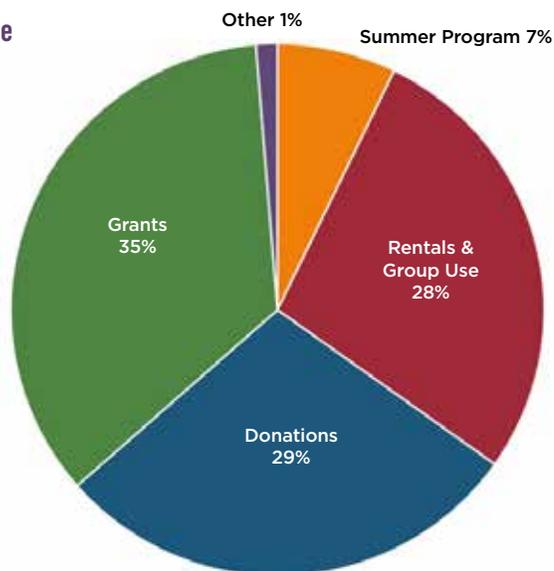
Debt-Free

We are very excited to announce that in December 2021, we paid off our pool loan and are debt-free! Camp Lutherwood received two PPP loans (one in 2020 and one at the beginning of 2021), as well as a \$7,000 EIDL grant. All three of these loans/grants were forgiven in 2021 (totaling about \$150,000).

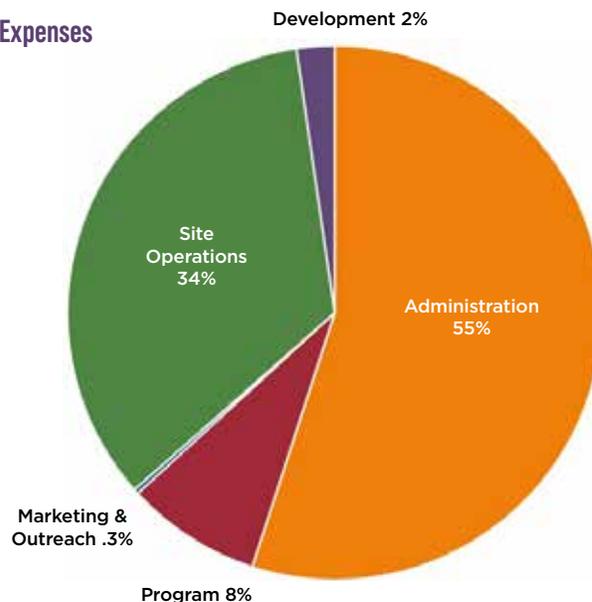
Capital Campaign

As of Dec. 31, we have \$705,161.88 in our Capital Campaign account. As stated in the Campaign report, we received the news of the capital grant from the M.J. Murdock Charitable Trust for \$148,500 toward the upper bath house. The funds from this grant will be received in early 2022.

Income



Expenses



Camp Lutherwood Oregon
Balance Sheet
 As of December 31, 2021

	Dec 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1000 · Bank Accounts	1,107,140.26
Total Checking/Savings	1,107,140.26
Other Current Assets	
1220 · Undeposited Receipts	400.00
1357 · Prepaid Expenses	2,185.13
Total Other Current Assets	2,585.13
Total Current Assets	1,109,725.39
Fixed Assets	
1400 · Fixed Assets	
1405 · Land	205,029.84
1410 · Buildings	2,586,961.53
1413 · Roads & Pathways	256,436.26
1422 · Equipment	73,917.07
1425 · Office Equipment	3,097.00
1432 · Vehicles	7,500.00
Total 1400 · Fixed Assets	3,132,941.70
Total Fixed Assets	3,132,941.70
Other Assets	
1450 · Other Assets	
1451 · Challenge Course Climbing Tower	21,989.00
Total 1450 · Other Assets	21,989.00
Total Other Assets	21,989.00
TOTAL ASSETS	4,264,656.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	30,147.68
Total Accounts Payable	30,147.68
Total Current Liabilities	30,147.68
Total Liabilities	30,147.68
Equity	
3000 · Net Asset Accounts	
3025 · Unrestricted Net Assets	2,114,096.72
3030 · Restricted Assets	565,585.80
Total 3000 · Net Asset Accounts	2,679,682.52
3015 · Retained Earnings	1,225,416.74
Net Income	329,409.15
Total Equity	4,234,508.41
TOTAL LIABILITIES & EQUITY	4,264,656.09

Camp Lutherwood Oregon
Profit & Loss Budget vs. Actual
 January through December 2021

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Income Accounts				
4001 · Summer Program	78,601.47	75,812.00	2,789.47	103.7%
4100 · Non-Summer Program Retreats	1,738.00	6,000.00	-4,262.00	29.0%
4500 · Guest Group Use Income	299,168.57	93,700.00	205,468.57	319.3%
4600 · Donations	310,380.85	321,900.00	-11,519.15	96.4%
4691 · Grants	383,211.00	63,715.00	319,496.00	601.4%
4700 · Store Income	5,787.58	3,000.00	2,787.58	192.9%
4800 · Other Income	5,551.14	3,550.00	2,001.14	156.4%
4900 · Fundraising Income	2,760.00	5,000.00	-2,240.00	55.2%
Total 4000 · Income Accounts	<u>1,087,198.61</u>	<u>572,677.00</u>	<u>514,521.61</u>	<u>189.8%</u>
Total Income	<u>1,087,198.61</u>	<u>572,677.00</u>	<u>514,521.61</u>	<u>189.8%</u>
Gross Profit	1,087,198.61	572,677.00	514,521.61	189.8%
Expense				
6000 · Expense Accounts				
6010 · Contract Services	40,665.61	16,500.00	24,165.61	246.5%
6050 · Payroll Expenses				
6056 · Year-round Staff	247,552.26	299,156.00	-51,603.74	82.8%
6063 · Summer	106,123.39	86,835.00	19,288.39	122.2%
6070 · Payroll Taxes	38,628.77	40,429.00	-1,800.23	95.5%
6100 · Benefits	25,259.06	26,259.00	-999.94	96.2%
Total 6050 · Payroll Expenses	<u>421,201.45</u>	<u>452,679.00</u>	<u>-31,477.55</u>	<u>93.0%</u>
6150 · Staff Expenses	10,551.89	12,450.00	-1,898.11	84.8%
6200 · Insurance	10,439.00	25,295.00	-14,856.00	41.3%
6250 · Program Expense	20,562.25	15,000.00	5,562.25	137.1%
6300 · Administration Expense	49,482.98	37,249.00	12,233.98	132.8%
6340 · Interest Exp	1,786.16	3,000.00	-1,213.84	59.5%
6342 · Marketing/Advertising				
6317 · Marketing	2,821.10	7,200.00	-4,378.90	39.2%
Total 6342 · Marketing/Advertising	<u>2,821.10</u>	<u>7,200.00</u>	<u>-4,378.90</u>	<u>39.2%</u>
6350 · Utilities	45,390.15	47,300.00	-1,909.85	96.0%
6400 · Maintenance	289,187.67	152,936.00	136,251.67	189.1%
6450 · Food	29,321.67	30,610.00	-1,288.33	95.8%
6474 · Kitchen Expense Non-Food	8,919.90	3,000.00	5,919.90	297.3%
6500 · Store Purchases	11,196.25	3,000.00	8,196.25	373.2%
6550 · Fundraising and Development	22,354.40	15,500.00	6,854.40	144.2%
6601 · Camperships	9,555.00	5,500.00	4,055.00	173.7%
Total 6000 · Expense Accounts	<u>977,440.48</u>	<u>827,219.00</u>	<u>150,221.48</u>	<u>118.2%</u>
Total Expense	<u>977,440.48</u>	<u>827,219.00</u>	<u>150,221.48</u>	<u>118.2%</u>
Net Ordinary Income	<u>109,758.13</u>	<u>-254,542.00</u>	<u>364,300.13</u>	<u>-43.1%</u>

2:40 PM
01/19/22
Accrual Basis

Camp Lutherwood Oregon
Profit & Loss Budget vs. Actual
January through December 2021

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Income	<u>329,409.15</u>	<u>-254,542.00</u>	<u>583,951.15</u>	<u>-129.4%</u>

Camp Lutherwood Oregon
Statement of Cash Flows
 January through December 2021

	Jan - Dec 21
OPERATING ACTIVITIES	
Net Income	329,409.15
Adjustments to reconcile Net Income to net cash provided by operations:	
1202 · Grant Receivable	35,000.00
1357 · Prepaid Expenses	-1,260.93
2000 · Accounts Payable	23,885.30
2145 · Payroll SUTA	-129.58
2142 · Payroll-Social Security	-2,242.22
2140 · Payroll-FWH	-1,492.00
2143 · Payroll-MCARE	-524.38
2144 · Payroll-OR W/H	-1,133.00
2146 · OR WB Fund	-22.19
2147 · OR STATE WIDE TT	-17.75
2015 · Pension Plan Payable	-95.63
2047 · PPP Loan Proceeds	-42,900.00
2048 · EIDL Loan	-7,000.00
2110 · Direct Deposit Liabilities	13,282.56
Net cash provided by Operating Activities	344,759.33
INVESTING ACTIVITIES	
1422 · Equipment	-17,299.98
1423 · Building - Dining hall	-1,046.51
1428 · Upper Cabin Bath House	-16,777.55
1424 · Concrete Slab Bridge	-78.98
1426 · Computers	-1,347.00
1451 · Challenge Course Climbing Tower	-240.00
Net cash provided by Investing Activities	-36,790.02
FINANCING ACTIVITIES	
2211 · MIF Pool Loan #1	-69,051.33
Net cash provided by Financing Activities	-69,051.33
Net cash increase for period	238,917.98
Cash at beginning of period	868,622.28
Cash at end of period	1,107,540.26

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Our Redeemer Lutheran Church, Tigard

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Andrea Scofield, Executive Director

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Melissa Singletary, Associate Director
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Jackson Fann, Program Coordinator
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First three-year term

Damien Ntawumpora, *Creator Lutheran, Clackamas*

Katie Plakos, *Grace Lutheran Church, Corvallis*

Second three-year term

Rev. Eric Bohlmann,
Shepherd of the Valley Lutheran Church, Corvallis

John Andrea, *Our Redeemer Lutheran Church, Tigard*

One-year term

Libby Isensee, *West Linn Lutheran Church, West Linn*



Community of Support

Thank you to all the congregations, individuals, volunteers, organizations and staff who supported the work and ministry of Camp Lutherwood Oregon this year.

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Faith Lutheran Church,
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