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Accrual Basis

Camp Lutherwood Profit & Loss January 1 through November 1, 2009

	Jan 1 - Nov 1, 09	Mar 2 - Dec 31, 08	\$ Change
Ordinary Income/Expense			
Income			
4000 - Income Accounts			
4001 - Summer Program			
4010 - Summer - June	10,265.00	19,279.00	-9,014.00
4040 - Summer - July	60,445.38	53,687.23	6,758.15
4080 - Summer - August	34,035.77	51,608.21	-17,572.44
Total 4001 - Summer Program	104,746.15	124,574.44	-19,828.29
4100 - Non-Summer Program Income			
4140 - Non-Summer - April	3,230.00	3,053.00	177.00
4160 - Non-Summer - September	1,966.00	8,366.00	-6,400.00
4170 - Non-Summer - October	2,257.00	284.99	1,972.01
4180 - Non-Summer - November	0.00	70.00	-70.00
4190 - Non-Summer - December	0.00	190.45	-190.45
Total 4100 - Non-Summer Program Income	7,453.00	11,964.44	-4,511.44
4200 - Day Camp Income			
4210 - Day Camp - June	8,037.79	3,405.00	4,632.79
4220 - Day Camp - July	10,624.72	11,048.00	-423.28
4230 - Day Camp - August	9,783.35	6,725.00	3,058.35
4240 - Day Camp Future Deposits	0.00	0.00	0.00
Total 4200 - Day Camp Income	28,445.86	21,178.00	7,267.86
4500 - Retreat Rentals & Group Use Inc			
4501 - Retreats-Groups Lutheran			
4511 - Lutheran Retreats-February	370.00	156.00	214.00
4516 - Lutheran Retreats-April	610.00	0.00	610.00
4518 - Lutheran Retreats-May	1,015.80	0.00	1,015.80
4520 - Lutheran Retreats-June	1,650.00	4,275.00	-2,625.00
4522 - Lutheran Retreats-July	0.00	1,718.00	-1,718.00
4524 - Lutheran Retreats-August	0.00	854.40	-854.40
4526 - Lutheran Retreats-September	3,125.00	0.00	3,125.00
4528 - Lutheran Retreats-October	800.80	440.00	360.80
4540 - Members Retreats-Unspecified	0.00	928.00	-928.00
Total 4501 - Retreats-Groups Lutheran	7,571.60	8,371.40	-799.80
4550 - Non-Lutheran Retreats-Groups			
4554 - Non-Lutheran Retreats-March	705.00	0.00	705.00
4556 - Non-Lutheran Retreats-April	0.00	312.00	-312.00
4560 - Non-Lutheran Retreats-June	0.00	280.00	-280.00
4562 - Non-Lutheran Retreats-July	740.00	540.00	200.00
4564 - Non-Lutheran Retreats-August	473.70	2,152.40	-1,678.70
4566 - Non-Lutheran Retreats-September	1,086.90	3,433.00	-2,346.10
4568 - Non-Lutheran Retreats-October	0.00	1,444.00	-1,444.00
4570 - Non-Lutheran Retreats-November	0.00	940.00	-940.00
4580 - Rentals - Other	0.00	2,367.20	-2,367.20
Total 4550 - Non-Lutheran Retreats-Groups	3,005.60	11,468.60	-8,463.00
Total 4500 - Retreat Rentals & Group Use Inc	10,577.20	19,840.00	-9,262.80

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4600 · Donations			
4610 · Donations Individual & Families	37,672.03	63,767.32	-26,095.29
4620 · Donations Assn Congregations	30,874.04	37,812.92	-6,938.88
4630 · Donation Other Congregations	1,316.00	135.84	1,180.16
4640 · Donation Non-Profit Org.Gifts	1,845.00	200.00	1,645.00
4650 · Donation For Profit Bus./Vendor	261.51	667.94	-406.43
4660 · Donation Synod/Dist.Benevolence	2,960.00	1,200.00	1,760.00
4670 · Donation-Thrivent/Region Grant	8,054.00	19,892.00	-11,838.00
4680 · Don.Thrivent Giving Plus Match	12,135.00	14,781.50	-2,646.50
4600 · Donations - Other	0.00	74.08	-74.08
Total 4600 · Donations	95,117.58	138,531.60	-43,414.02
4700 · Store Income			
4710 · Store Income	8,416.25	10,686.95	-2,270.70
Total 4700 · Store Income	8,416.25	10,686.95	-2,270.70
4800 · Other Income			
4810 · Interest	7.83	1.21	6.62
4820 · Other Income	2,215.67	3,085.00	-869.33
4850 · Bank Adj. to Deposits	0.00	-161.00	161.00
Total 4800 · Other Income	2,223.50	2,925.21	-701.71
4900 · Fundraising Income	3,260.00	0.00	3,260.00
4999 · Uncategorized Income	0.00	14,567.01	-14,567.01
5000 · Other Income 07-08 DON'T USE			
5001 · Camps			
5002 · Altitude	0.00	0.00	0.00
5003 · Arts Apprenticeship	0.00	0.00	0.00
5004 · Basic	0.00	100.00	-100.00
5005 · College of Arts	0.00	0.00	0.00
5006 · Confirmation	0.00	-720.00	720.00
5007 · Creekside Village	0.00	-73.00	73.00
5008 · Day Camp- Non Assoc	0.00	-1,256.00	1,256.00
5009 · Day Camp - Assoc	0.00	-3,325.00	3,325.00
5010 · Explorer Camp	0.00	-560.00	560.00
5011 · Family	0.00	0.00	0.00
5013 · Guys Only Retreat	0.00	0.00	0.00
5014 · HS Recharge	0.00	-1,591.00	1,591.00
5015 · Just Girls Retreat	0.00	-210.00	210.00
5016 · MS Recharge	0.00	-3,104.00	3,104.00
5017 · Program Specialties	0.00	-200.00	200.00
5018 · Summit Camp	0.00	-50.00	50.00
5019 · Swim Camp	0.00	0.00	0.00
5020 · Thanksgiving Celebration	0.00	-70.00	70.00
5021 · Tour de Arts Camp	0.00	0.00	0.00
5024 · Fraternal Match			
5025 · Giving Plus	0.00	-1,960.00	1,960.00
5024 · Fraternal Match - Other	0.00	-7,312.50	7,312.50
Total 5024 · Fraternal Match	0.00	-9,272.50	9,272.50
5001 · Camps - Other	0.00	-290.00	290.00
Total 5001 · Camps	0.00	-20,621.50	20,621.50
Total 5000 · Other Income 07-08 DON'T USE	0.00	-20,621.50	20,621.50

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	Jan 1 - Nov 1, 09	Mar 2 - Dec 31, 08	\$ Change
5900 - Other Income prev years			
5907 - Camps - Old Income A/Cs			
5918 - Frontier Camp	0.00	-100.00	100.00
Total 5907 - Camps - Old Income A/Cs	<u>0.00</u>	<u>-100.00</u>	<u>100.00</u>
Total 5900 - Other Income prev years	0.00	-100.00	100.00
Total 4000 - Income Accounts	<u>260,239.54</u>	<u>323,546.15</u>	<u>-63,306.61</u>
Total Income	260,239.54	323,546.15	-63,306.61
Expense			
6000 - Expense Accounts			
6010 - Contract Services			
6025 - Maintenance Contract Svs	2,593.45	2,643.50	-50.05
6030 - Program Contract Svs	350.00	1,110.00	-760.00
6035 - Rentals Contract Svs	0.00	50.00	-50.00
6037 - Contract Svs-Accounting	2,033.37	2,943.29	-909.92
6040 - Contracted Svs-Misc.			
6041 - Camp Traks Software	499.50	199.95	299.55
Total 6040 - Contracted Svs-Misc.	<u>499.50</u>	<u>199.95</u>	<u>299.55</u>
Total 6010 - Contract Services	5,476.32	6,946.74	-1,470.42
6050 - Payroll Expenses			
6051 - Executive Director Salary			
6052 - Exec.Dir. Utility Allowance	1,062.50	0.00	1,062.50
6051 - Executive Director Salary - Other	27,555.17	28,428.99	-873.82
Total 6051 - Executive Director Salary	<u>28,617.67</u>	<u>28,428.99</u>	<u>188.68</u>
6053 - Program Dir	9,950.00	17,666.68	-7,716.68
6055 - Office Mgr/Comm.Coordinator	14,279.96	20,870.02	-6,590.06
6061 - Rental Host	200.00	400.00	-200.00
6063 - Summer			
6064 - Hourly Worker's	55,630.85	48,659.40	6,971.45
6063 - Summer - Other	2,499.98	0.00	2,499.98
Total 6063 - Summer	<u>58,130.83</u>	<u>48,659.40</u>	<u>9,471.43</u>
6065 - Other Contracted Svs non-employ	1,300.00	0.00	1,300.00
6070 - Payroll Taxes (Camp's Share)			
6072 - Comp Soc Security	6,733.99	7,378.79	-644.80
6073 - Comp Medicare	1,574.89	1,725.72	-150.83
6075 - Comp State Unemployment	2,164.38	2,024.24	140.14
6077 - Worker's Benefit	252.35	320.04	-67.69
6080 - Payroll Taxes Adjustments	0.00	79.07	-79.07
Total 6070 - Payroll Taxes (Camp's Share)	<u>10,725.61</u>	<u>11,527.86</u>	<u>-802.25</u>
Total 6050 - Payroll Expenses	123,204.07	127,552.95	-4,348.88
6100 - Benefits			
6110 - Medical Insurance	6,169.20	2,674.00	3,495.20
6120 - Pension IRA & 403(b)	856.48	1,472.48	-616.00
6130 - Continuing Education	135.00	0.00	135.00
Total 6100 - Benefits	<u>7,160.68</u>	<u>4,146.48</u>	<u>3,014.20</u>

Camp Lutherwood
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6150 · Staff Expenses			
6151 · Conferences Staff Exp	135.00	2,158.67	-2,023.67
6153 · Mileage & Travel			
6154 · Meals & Lodging	258.45	54.80	203.65
6156 · Transportation	3,052.85	1,681.90	1,370.95
6157 · Exec Dir Transition	0.00	112.43	-112.43
6153 · Mileage & Travel - Other	837.98	2,845.41	-2,007.43
Total 6153 · Mileage & Travel	4,149.28	4,694.54	-545.26
6158 · Staff Shirts - Misc.	42.00	390.83	-348.83
6160 · Staff Recruitments	-120.21	1,053.09	-1,173.30
Total 6150 · Staff Expenses	4,206.07	8,297.13	-4,091.06
6200 · Insurance			
6210 · Liability Insurance	5,879.96	7,156.93	-1,276.97
6215 · Automobile Insurance	858.50	3,513.19	-2,654.69
6220 · Workers Compensation Ins.	1,418.46	1,375.18	43.28
Total 6200 · Insurance	8,156.92	12,045.30	-3,888.38
6250 · Program Expense			
6251 · On Site Materials and Supplies	1,189.96	1,590.03	-400.07
6260 · Day Camp Materials & Supplies	237.36	479.97	-242.61
6270 · Vehicle Use or Rentals	1,598.95	1,000.00	598.95
6275 · Challenge Course	4.88	0.00	4.88
6280 · Program Other			
6281 · Early Bird Program	0.00	701.46	-701.46
6280 · Program Other - Other	495.00	2,228.89	-1,733.89
Total 6280 · Program Other	495.00	2,930.35	-2,435.35
Total 6250 · Program Expense	3,526.15	6,000.35	-2,474.20
6300 · Administration Expense			
6301 · Bank Charges			
6302 · Non Sufficient Funds	12.00	0.00	12.00
6301 · Bank Charges - Other	1,467.17	2,125.78	-658.61
Total 6301 · Bank Charges	1,479.17	2,125.78	-646.61
6303 · Board Expense	187.06	0.00	187.06
6305 · Office Supplies	461.60	1,499.95	-1,038.35
6307 · Postage	1,771.26	3,465.12	-1,693.86
6310 · Printing & Publication	262.41	5,259.73	-4,997.32
6311 · Permits-Vehicle, Water, etc.	758.00	1,152.00	-394.00
6312 · Interest Expense			
6313 · Interest Expense-Septic Sys	4,031.78	4,069.71	-37.93
6314 · Pool Construction Loan Interest	22,882.27	12,927.71	9,954.56
6315 · Line of Credit Interest	1,056.39	1,119.86	-63.47
6319 · United Lutheran Loan Interest	1,171.89	0.00	1,171.89
Total 6312 · Interest Expense	29,142.33	18,117.28	11,025.05
6317 · Advertising/Marketing/PR	300.00	325.00	-25.00
6318 · Dues & Subscriptions	654.00	0.00	654.00

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6320 · Admin Miscellaneous			
6321 · Misc	546.00	243.99	302.01
6320 · Admin Miscellaneous - Other	0.00	2,199.95	-2,199.95
Total 6320 · Admin Miscellaneous	546.00	2,443.94	-1,897.94
6322 · Late Charge/CCD Interest	107.66	14.71	92.95
6330 · Property Tax	529.43	264.73	264.70
6331 · Office Equip.	1,507.60	1,200.94	306.66
6332 · Program Equip.	1,547.73	1,857.85	-310.12
Total 6300 · Administration Expense	39,254.25	37,727.03	1,527.22
6350 · Utilities			
6355 · Electric	7,636.40	6,888.06	748.34
6360 · Propane	4,125.05	8,335.73	-4,210.68
6365 · Garbage & Recycling	978.66	1,167.00	-188.34
6370 · Telecommunications & Website			
6371 · Webhosting	970.00	766.25	203.75
6370 · Telecommunications & Website - Other	4,940.66	4,768.01	172.65
Total 6370 · Telecommunications & Website	5,910.66	5,534.26	376.40
6375 · Septic System Utility	0.00	350.00	-350.00
Total 6350 · Utilities	18,650.77	22,275.05	-3,624.28
6400 · Maintenance			
6405 · Buildings Maintenance	9,245.07	8,239.65	1,005.42
6410 · Equipment & Tools Maintenance	40.95	606.32	-565.37
6420 · Pool Supplies & Maintenance	1,140.92	15.99	1,124.93
6425 · General Maintenance	222.89	2,783.59	-2,560.70
6430 · Site Supplies & First Aid	2,128.96	3,833.05	-1,704.09
6440 · Vehicle Maintenance & Fuel			
6441 · Vehicle Maintenance	606.68	0.00	606.68
6442 · Vehicle Fuel	1,391.71	1,284.72	106.99
Total 6440 · Vehicle Maintenance & Fuel	1,998.39	1,284.72	713.67
6400 · Maintenance - Other	0.00	128.45	-128.45
Total 6400 · Maintenance	14,777.18	16,891.77	-2,114.59
6450 · Food			
6451 · Summer Food	21,689.11	22,717.37	-1,028.26
6460 · Non-Summer Food	737.11	4,899.66	-4,162.55
6461 · Food for staff events	121.12	0.00	121.12
6470 · Rental Groups Food	0.00	2,071.90	-2,071.90
Total 6450 · Food	22,547.34	29,688.93	-7,141.59
6500 · Store Purchases			
6510 · Store Food	512.03	578.76	-66.73
6520 · Store Apparel & Trinkets	7,144.58	5,621.83	1,522.75
Total 6500 · Store Purchases	7,656.61	6,200.59	1,456.02
6550 · Fundraising and Development	0.00	3,697.92	-3,697.92
6999 · Uncategorized Expenses	0.00	1,682.67	-1,682.67
Total 6000 · Expense Accounts	254,616.36	283,152.91	-28,536.55
6475 · Kitchen Expense - Non-Food	10.26	0.00	10.26
66900 · Reconciliation Discrepancies	-0.10	-414.72	414.62

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9900 - Inactive Expense Accounts			
9991 - Septic Loan Princ DON'T USE	0.00	-4,595.30	4,595.30
Total 9900 - Inactive Expense Accounts	<u>0.00</u>	<u>-4,595.30</u>	<u>4,595.30</u>
Total Expense	<u>254,626.52</u>	<u>278,142.89</u>	<u>-23,516.37</u>
Net Ordinary Income	5,613.02	45,403.26	-39,790.24
Other Income/Expense			
Other Expense			
8000 - Non-Budget Expense			
8015 - Thrivent Char.Gifting Exp	18,049.62	12,402.86	5,646.76
8099 - Other Non-Budget Expense	0.00	0.00	0.00
Total 8000 - Non-Budget Expense	<u>18,049.62</u>	<u>12,402.86</u>	<u>5,646.76</u>
Total Other Expense	<u>18,049.62</u>	<u>12,402.86</u>	<u>5,646.76</u>
Net Other Income	<u>-18,049.62</u>	<u>-12,402.86</u>	<u>-5,646.76</u>
Net Income	<u><u>-12,436.60</u></u>	<u><u>33,000.40</u></u>	<u><u>-45,437.00</u></u>