

North Wisconsin District of the Lutheran Church-Missouri Synod
Consolidating Statement of Activities (without Donor Restrictions)
For the quarter ended June 30, 2024

	District	Camp Luther	Eliminations	Consolidated
Support, Revenues, Gains and Other Additions				
Support:				
Contributions from district congregations	723,466	-		723,466
Other contributions	60,959	273,932	(47,917)	286,974
Revenues:				
Conventions, conferences, workshops	1,214	-		1,214
Net investment income	12,472	24,609		37,081
Agreements with LCEF	5,328	-		5,328
Camp registration fees	-	393,237		393,237
Rental income	-	46,643		46,643
Other	313	-		313
Changes in value of split interest agreements	-	-		-
Net assets released from restrictions	133,761	546,618		680,379
Total support, revenues, gains and other additions	937,513	1,285,039	(47,917)	2,174,635
Expenses				
Program services:				
World and national missions	289,270	-	(47,917)	241,353
Preparing church workers	-	-		-
Congregational services	72,899	-		72,899
Camp operations	-	1,307,970		1,307,970
Support services:				
Synod support	253,213	-		253,213
Mission and ministry support services	201,538	-		201,538
Ecclesiastical and program administration	163,822	-		163,822
Fund-raising	10,500	-		10,500
Total expenses	991,242	1,307,970	(47,917)	2,251,295
Change in net assets	(53,729)	(22,931)		(76,660)

Unaudited

North Wisconsin District of the Lutheran Church-Missouri Synod
Consolidating Statement of Activities (without Donor Restrictions)
For the Quarter ended June 30, 2023

	District	Camp Luther	Eliminations	Consolidated
Support, Revenues, Gains and Other Additions				
Support:				
Contributions from district congregations	731,325	-		731,325
Other contributions	48,998	278,752	(50,000)	277,750
Revenues:				
Conventions, conferences, workshops	119,929	-		119,929
Net investment income	14,159	9,697		23,856
Agreements with LCEF	5,328	-		5,328
Camp registration fees	-	316,075		316,075
Rental income	-	57,658		57,658
Other	24,120	-		24,120
Changes in value of split interest agreements	-	-		-
Net assets released from restrictions	53,638	98,574		152,212
Total support, revenues, gains and other additions	997,497	760,756	(50,000)	1,708,253
Expenses				
Program services:				
World and national missions	257,696	-	(50,000)	207,696
Preparing church workers	-	-		-
Congregational services	74,112	-		74,112
Camp operations	-	837,402		837,402
Support services:				
Synod support	255,964	-		255,964
Mission and ministry support services	340,587	-		340,587
Ecclesiastical and program administration	159,131	-		159,131
Fund-raising	-	-		-
Total expenses	1,087,490	837,402	(50,000)	1,874,892
Change in net assets	(89,993)	(76,646)		(166,639)

North Wisconsin District of the Lutheran Church-Missouri Synod
Consolidating Statement of Activities (with Donor Restrictions)
For the year ended June 30, 2024

	District	Camp Luther	Eliminations	Consolidated
Support, Revenues, Gains and Other Additions				
Support:				
Contributions from district congregations	-	-		-
Other contributions	241,492	135,858		377,350
Revenues:				
Conventions, conferences, workshops	-	-		-
Net investment income	178,711	15,821		194,532
Agreements with LCEF	-	-		-
Camp registration fees	-	-		-
Rental income	-	-		-
Other	-	-		-
Changes in value of split interest agreements	-	-		-
Net assets released from restrictions	(133,761)	(546,618)		(680,379)
Total support, revenues, gains and other additions	286,442	(394,939)		(108,497)
Expenses				
Program services:				
World and national missions	-	-		-
Preparing church workers	-	-		-
Congregational services	-	-		-
Camp operations	-	-		-
Support services:				
Synod support	-	-		-
Mission and ministry support services	-	-		-
Ecclesiastical and program administration	-	-		-
Fund-raising	-	-		-
Total expenses	-	-		-
Change in net assets	286,442	(394,939)		(108,497)

Unaudited

North Wisconsin District of the Lutheran Church-Missouri Synod
Consolidating Statement of Activities (with Donor Restrictions)
For the Quarter ended June 30, 2023

	District	Camp Luther	Eliminations	Consolidated
Support, Revenues, Gains and Other Additions				
Support:				
Contributions from district congregations	-	-		-
Other contributions	94,075	197,226		291,301
Revenues:				
Conventions, conferences, workshops	-	-		-
Net investment income	204,166	6,973		211,139
Agreements with LCEF	-	-		-
Camp registration fees	-	-		-
Rental income	-	-		-
Other	-	-		-
Changes in value of split interest agreements	-	-		-
Net assets released from restrictions	(53,638)	(98,574)		(152,212)
Total support, revenues, gains and other additions	244,603	105,625		350,228
Expenses				
Program services:				
World and national missions	-	-		-
Preparing church workers	-	-		-
Congregational services	-	-		-
Camp operations	-	-		-
Support services:				
Synod support	-	-		-
Mission and ministry support services	-	-		-
Ecclesiastical and program administration	-	-		-
Fund-raising	-	-		-
Total expenses	-	-		-
Change in net assets	244,603	105,625		350,228

LCMS North Wisconsin District
Statement of Financial Position
as of June 30, 2024

Unaudited

Assets				
Current Assets	District	Camp Luther	Consolidated	
Cash and cash equivalents	2,264,056	1,789,045	4,053,101	
Accounts Receivable	28,709	202,910	231,619	
Contributions receivable	-	-	-	
Current portion of unconditional promises to give	1,293,731		1,293,731	
Inventory		35,984	35,984	
Prepaid expenses	12,378	54,426	66,804	
Total Current Assets	3,598,874	2,082,365	5,681,239	
Property and equipment, net	103,666	5,381,996	5,485,662	
Other Assets				
Promises to give		81,444	81,444	
Investments	3,381,231	494,237	3,875,468	
Notes receivable			-	
Beneficial interest in split interest agreements	-		-	
Total Other Assets	3,381,231	575,681	3,956,912	
TOTAL ASSETS	7,083,771	8,040,042	15,123,813	
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	63,844	8,074	71,918	
Accrued expenses	75,759	84,292	160,051	
Deferred revenue	-	512,737	512,737	
Grants payable	-		-	
Total Current Liabilities	139,603	605,103	744,706	
Long term Liabilities				
Funds held in trust for others	62,809	-	62,809	
Net Assets				
Without donor restrictions				
Board Designated	668,644	320,000	988,644	
Invested in land, buildings and equipment	75,079	7,151,289	7,226,368	
Undesignated	978,961	(1,235,517)	(256,556)	
Total net assets without donor restrictions	1,722,684	6,235,772	7,958,456	
Net assets with donor restrictions	5,158,675	1,199,167	6,357,842	
Total Net Assets	6,881,359	7,434,939	14,316,298	
TOTAL LIABILITIES AND NET ASSETS	7,083,771	8,040,042	15,123,813	

LCMS North Wisconsin District
Statement of Financial Position
as of June 30, 2023

Assets				
Current Assets	District	Camp Luther	Consolidated	
Cash and cash equivalents	2,600,922	1,887,976	4,488,898	
Accounts Receivable	14,207	39,195	53,402	
Contributions receivable			-	
Current portion of unconditional promises to give	1,231,631		1,231,631	
Inventory		38,510	38,510	
Prepaid expenses	14,041	51,741	65,782	
Total Current Assets	3,860,801	2,017,422	5,878,223	
Property and equipment, net	93,932	5,334,132	5,428,064	
Other Assets				
Promises to give		131,752	131,752	
Investments	2,524,040	303,223	2,827,263	
Notes receivable			-	
Beneficial interest in split interest agreements	-		-	
Total Other Assets	2,524,040	434,975	2,959,015	
TOTAL ASSETS	6,478,773	7,786,529	14,265,302	
Liabilities and Net Assets				
Current Liabilities				
Accounts payable	154,273	23,622	177,895	
Accrued expenses	70,198	69,664	139,862	
Deferred revenue	3,196	430,629	433,825	
Grants payable		-	-	
Total Current Liabilities	227,667	523,915	751,582	
Long term Liabilities				
Funds held in trust for others	62,809		62,809	
Net Assets				
Without donor restrictions				
Board Designated	631,103	210,000	841,103	
Invested in land, buildings and equipment	87,073	7,410,311	7,497,384	
Undesignated	967,884	(1,940,370)	(972,486)	
Total net assets without donor restrictions	1,686,060	5,679,941	7,366,001	
Net assets with donor restrictions	4,502,237	1,582,673	6,084,910	
Total Net Assets	6,188,297	7,262,614	13,450,911	
TOTAL LIABILITIES AND NET ASSETS	6,478,773	7,786,529	14,265,302	