

We have much to celebrate in 2024! Lutherhaven’s financials at year-end 2024 demonstrate a strong balance sheet, needed to manage the increased costs of the day-to-day ministry.

The Lutherhaven endowment, (including our farm!) exceeded \$3 million at year-end 2024. Lutherhaven is allowed a 4% draw against the non-farm value of the endowment to be used for capital investment!

Through our Endowment, Estate Gifts, and Grants, Lutherhaven made significant investments, over \$330,000, in its fixed assets in 2024. Major investments were made to parking lot lighting, the climbing tower, air conditioning in the Camp Lutherhaven kitchen and Good Earth Lodge, commercial washers and dryers and new mattresses at Shoshone, improvements to the Big Creek bathroom at Shoshone, and corral improvements at Shoshone Creek Ranch.

Lutherhaven produced record revenue in 2024 of over \$2.6 million, while also experiencing record expenses. Significant increases to expenses included payroll, food, program, and maintenance.

The 2025 budget for Lutherhaven is just under \$3 million. The 2024 cost to Lutherhaven to offer camp to one camper was over \$800. And together with our campership fund we were able to keep summer camp rates at around \$498. No camper is ever turned away due to financial need! Praise God!



LUTHERHAVEN MINISTRIES FINANCIALS

LUTHERHAVEN MINISTRIES INC. Consolidated Statement of Activities

IN THE DOOR - OPERATIONS	2021	2022	2023	2024
Gifts to operations	833,882	725,822	542,625	602,302
Designated gifts & grants to operations ¹	531,712	217,862	187,622	115,002
Camp retreat and rental fees ²	1,542,584	1,433,046	1,752,361	1,817,192
Other income (loss)	80,408	76,003	25,150	74,685
Total in the door - operations	2,988,585	2,452,732	2,507,757	2,609,180
OUT THE DOOR - OPERATIONS				
Salaries	920,344	993,255	1,124,874	1,163,506
Food & kitchen supplies	281,333	236,022	286,738	340,488
Fringe benefits and payroll expenses	200,770	242,438	258,820	271,951
Program costs	130,588	158,861	184,525	319,376
Utilities	76,447	109,664	123,235	125,525
Maintenance & vehicles	125,084	143,781	105,704	119,438
Property & liability insurance	54,299	67,635	76,038	61,253
Publicity & fundraising	36,840	46,215	51,715	37,853
Office expenses	32,381	41,187	51,103	50,741
Other operating expenses	51,767	142,983	156,370	166,869
Total out the door	1,909,853	2,182,042	2,419,121	2,657,000
Depreciation & amortization	205,474	211,527	253,486	395,587
Profit (loss) from operations	873,259	59,163	(164,850)	(443,407)
OTHER INS AND OUTS				
Designated contributions - LH, SMR, McPherson ³	1,093,384	1,966,287	445,845	70,770
Endowment and other investment income (loss) ⁴	316,820	(298,335)	760,339	478,986
CHANGE IN NET ASSETS	2,283,462	1,727,115	1,041,334	106,349
NET ASSETS, BEGINNING OF YEAR	7,690,447	9,973,909	11,701,025	12,742,359
NET ASSETS, END OF YEAR	9,973,909	11,701,025	12,742,359	12,848,708

¹Includes PPP loan forgiveness of \$199,600 in 2020 and \$427,429 in 2021 and Insurance Proceeds from 2022 Chapel Fire
²Includes \$485,915 in Fire Camp Revenue for 2021 (net \$315,384)
³Lutherhaven recorded the full Unrealized Gain to the Farm Asset in 2023 and consolidated Operations and Endowment financials

LUTHERHAVEN MINISTRIES INC. Consolidated Statement of Financial Condition

ASSETS	2021	2022	2023	2024
Money in the bank	\$ 2,057,997	\$ 2,099,915	\$ 2,090,729	\$ 2,177,264
Money owed to us	2,865	27,536	-	34,990
Inventories - stuff left over	28,798	25,330	33,439	33,014
Land, buildings and equipment, net	4,312,636	6,275,918	7,767,740	7,757,662
Designated funds ⁴	1,793,513	2,171,373	1,419,810	1,179,608
Permanent Endowment ⁴	2,124,074	1,885,796	2,109,114	2,390,896
Other assets	-	-	-	-
Total Assets	\$ 10,319,883	\$ 12,485,868	\$ 13,420,832	\$ 13,573,433
LIABILITIES AND NET ASSETS				
Income on future events	\$ 54,010	\$ 62,746	\$ 48,312	\$ 89,212
Building & other loans - money we owe ⁵	150,175	486,876	474,004	460,809
Other liabilities ⁴	141,789	235,221	156,157	174,704
Total Liabilities	345,974	784,843	678,473	724,725
NET ASSETS				
Unrestricted	8,024,610	9,398,564	11,173,794	11,504,859
Temporarily restricted	1,793,513	2,171,373	1,419,810	1,179,608
Permanently restricted	155,786	131,088	148,755	164,240
Total Net Assets	9,973,909	11,701,025	12,742,359	12,848,708
Total Liabilities and Net Assets	\$ 10,319,883	\$ 12,485,868	\$ 13,420,832	\$ 13,573,433

⁴Designated Funds include designated funds for Lutherhaven, Shoshone, McPherson, and Bethany Center
⁵The Permanent Endowment includes both General and Campership endowments, but not the farm asset, which is included under Land
⁶Loan balance is for a SBA Covid EIDL long-term loan
⁷Other liabilities include payroll and other accounts payable

LUTHERHAVEN 2024 MINISTRY IMPACT

Camp Lutherhaven | Shoshone Mountain Retreat & Ranch | McPherson Meadows
The Lodge at Lutherhaven



11,500
Campers, guests,
and participants



100%
of campers received
reduced costs thanks to
generous donors



2,010
Overnight summer
campers encountered
God's boundless love



2,868
Outdoor Education
students went outside
& learned new ways to
care for and
appreciate creation



More than
\$133,116
campership dollars
given to campers in need



66,894
Meals served at Camp
Lutherhaven & Shoshone
Mountain Retreat



567
Idaho Servant
Adventurers served in
the Silver Valley



6
Weeks of free Silver
Valley Day Camps!



361
Campers Experienced FREE
Silver Valley Day Camps



Countless
Osprey viewed from the
deck of the North
Garden Lodge

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2024 ANNUAL REPORT

Dear Friend,

2024... A Year of TOGETHER at Lutherhaven Ministries!

One of life's richest blessings is found in community—genuine, joy-filled, faith-growing community. That's what being together is all about! And that's what inspired our 2024 Summer Camp Theme: "Together!" Rooted in the powerful words of Colossians:

Therefore, as God's chosen people, holy and dearly loved, clothe yourselves with compassion, kindness, humility, gentleness and patience. Bear with each other and forgive one another if any of you has a grievance against someone. Forgive as the Lord forgave you. And over all these virtues put on love, which binds them all together in perfect unity.
— Colossians 3:12–14

In 2024, Lutherhaven Ministries welcomed over 11,500 guests at our 3 main locations across the lakes and rivers of North Idaho. From Idaho Servant Adventures and youth summer camps to family weekends and congregational retreats, Lutherhaven Ministries continues to be a place where lives are changed, faith is deepened, and joy is shared.

Campers of all ages spent time gathering for worship under the stars, playing games under the towering pines, and forging lifelong friendships. Camp Lutherhaven and Shoshone Mountain Retreat are alive with the joy of togetherness!

And it's all possible because of YOU. Your prayers, generosity, and partnership have helped make this a remarkable year. We are deeply grateful to walk this journey with you—serving and sharing the good news of Jesus Christ together.

Your Lutherhaven team can't wait to welcome you back to your home away from home—where community, faith, and fun are always waiting.

With gratitude and joy,



Rebecca
Rebecca Smith
Executive Director
Lutherhaven Ministries

Encounter Creation...

Create Community...

Commune with Christ!



TOGETHER!

LUTHERHAVEN MINISTRIES
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