



**Central Lutheran Church
Annual Report
2009 - 2010**

**Part Two:
Central Lutheran Church Foundation,
Financial Reports, Proposed Budget,
and Amnicon Foundation**



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The Annual Report is compiled by **Barbara Brown, Administrator: Office and Lay Ministry**

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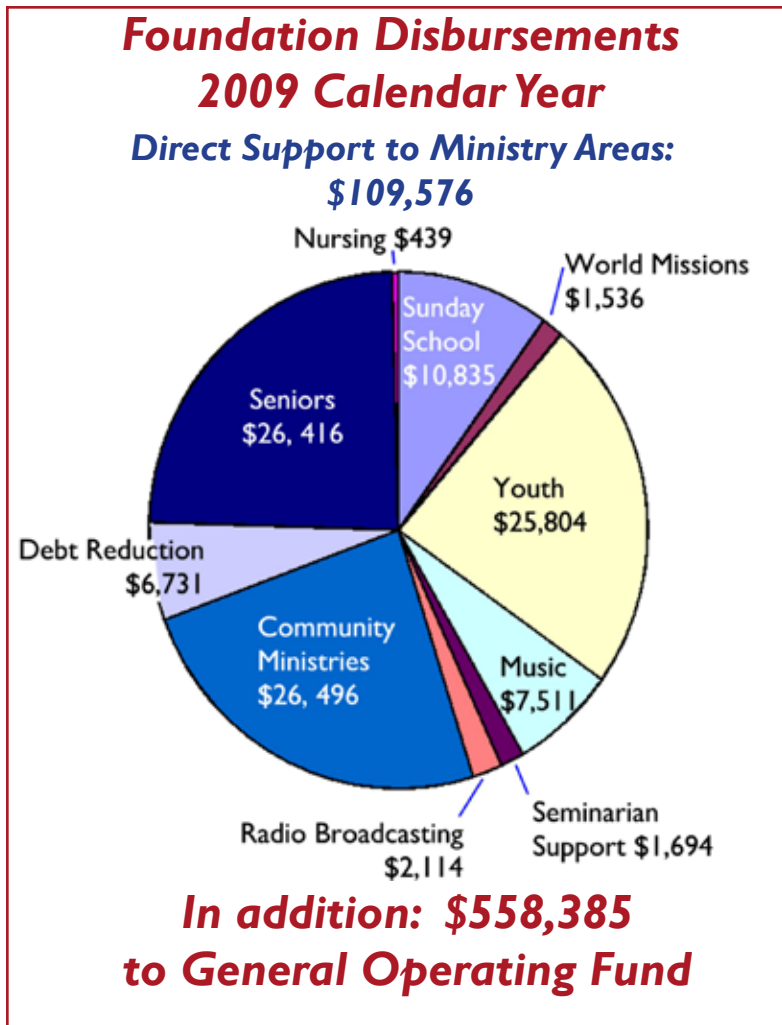
Central Lutheran Church Foundation 2009 Annual Report

What do we say of a year in which financial institutions were reeling from world events and bad investment decisions, stock prices plummeted to frightening lows, unemployment and housing foreclosures rose to frightening highs, and America's young people were going off to wars in two different places? As people who work with charitable foundations say, we take the long view. This description of the year 2009 could as easily apply to the year 1942, when the world was at war and the economy had not recovered from the impact of the great depression. At such a time, forward-thinking people at Central decided not to spend a \$1,000 gift the church had received, but to start what became the Central Lutheran Church Foundation (CLCF), to hold such gifts in perpetuity and put the earnings to work in support of the congregation's mission.

Thanks to donors who took the long view over the decades, we can report that by the end of 2009, gifts and bequests to the foundation had added up to more than \$9 million. We had distributed more than \$12 million to Central Lutheran Church for its mission in the city, in the Lutheran Church, and in the world. And thanks to careful oversight and professional management, we still had more than \$13 million dollars in our investment portfolio.

We are thankful for the gifts and bequests that this year totaled nearly \$42,000. And in this year, we distributed to Central Lutheran Church nearly sixteen times that amount. The pie chart shows the areas of church life and mission for which funds were distributed.

Whether economic times breed fear or inspire hope, the CLCF Board is committed to taking the long view, and to being faithful steward of the legacy we have received.



In December, the Foundation Board engaged the services of Lee Anne Lack, CFP®, as Director of Development.

Please contact her if you'd like to discuss how your personal legacy might fit with the work of the CLCF. Call 612-870-4416, or email llack@centralmpls.org.

Treasurer

Mark Forsberg

I am very pleased to report that Central Lutheran Church ended the fiscal year with income exceeding expenses. This is due to the extraordinary gift of a \$150,000 grant from the Central Lutheran Church Foundation!

Member giving was very consistent with recent years. There was a good response in December to the special giving appeal. The monthly distributions of income from the Central Lutheran Church Foundation were nicely on track with budgeted amounts. The staff and ministry team leaders spent less than their budgets provided and accessed designated funds whenever appropriate. The teamwork between staff and lay leaders was excellent.

Unfortunately, the income from the parking lot and ramp was dramatically lower in the summer and fall of 2009 compared to 2008. In November, the parking income was about 50% behind budget and we projected a \$200,000 shortfall. The potential shortfall was cut in half by the end of the fiscal year. Strong winter and spring convention events were augmented by changes to our parking policies to increase income.

The Operating Budget for 2010-11 is approximately \$150,000 and 6% lower than the previous year. We are blessed in

that it does include a commitment from the Foundation for an additional \$150,000. The previous year's Budget included \$95,000 of income for a transfer from Designated Funds. The biggest change in disbursements is to align both principal payments on long-term debt from the Plant and Capital Campaign funds. All interest expense will continue to be paid from the Operating Budget.



This was the final year of the Forward in Faith Capital Campaign. The total income of the campaign was \$1,882,221. We made the final benevolence contributions with the largest donation benefitting the Jordan New Life Church.

Reports of the income and expense and assets and liabilities for the Operations Fund and the Plant and Capital Campaign Fund are included in this Annual Report as well as

the assets and obligations related to the Designated Funds.

The annual Independent Auditor's Report for year ended May 31, 2009 was completed on October 13, 2009 by LarsonAllen LLP. The audit report is on file in the church office.

It has been an honor and a privilege to serve as your Treasurer for the past two years.

In the photo—

◆ Pastor Rick prays over the financial commitment cards (in baskets) received after a processional offering on Commitment Sunday, May 2, 2010

Balance Sheet

Run Date 6/11/2010
Time 12:05:24

003 Central Lutheran Church
Fiscal Year Beginning 6/1/2009
Balance Sheet for Period 12 - May
000 Church Operations

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	<u>Current Year</u>
CURRENT ASSETS	
000101 Operating Checking-WF	133,660.61
000102 Checking-Capital Campaign- Building Fund WF	.00
000105 Savings Account for Operations	14,994.34
000110 Petty Cash	400.00
000115 Funds Invested-ELCA	5,600.00
000130 Prepaid Expense	.00
000150 Accounts Receivable	3,707.50
000191 Due from Designated Funds	30,534.02
000192 Due from Capital Account	.00

TOTAL CURRENT ASSETS	188,896.47
	=====
LIABILITIES	
000201 Accounts Payable	.00
000203 FICA	.03
000205 Garnishments	.00
000206 Tax Shelter Annuity	.00
000208 Child Support	544.47
CURRENT LIABILITIES	
000215 Accounts Payable	.00
000217 Due to Designated Funds	-175.00
000218 Due to Capital Fund	.00
000220 Federal Withholding	-290.42
000225 FICA Withholdings	-108.93
000230 Medicare Withholdings	-23.84
000235 Minnesota Withholdings	-80.97
000240 Garnishments	.00
000241 FSA-Health Deductions	1,631.35
000243 FSA-Dependent Deductions	1,319.86
000245 Tax Sheltered Annuities	1,891.86
000250 State Sales Tax	.00
000252 Temporary construction Loan	.00
000255 Special Staff Withholding	429.59
000259 Non-Cash Clearing Account	.00

TOTAL CURRENT LIABILITIES	5,138.00
FUND BALANCE	
000300 Fund Balance	84,448.00
000301 INCOME OVER/UNDER EXPENSES	62,213.61
INCOME OVER/UNDER EXPENSES-Current Year	31,496.32

INCOME OVER/UNDER EXPENSES-Total	93,709.93
000305 Property & Equipment Net Assets	.54
000306 Net Assets held at ELCA	5,600.00

TOTAL LIAB. AND FUND	188,896.47
	=====
BALANCE	

003 Central Lutheran Church
Fiscal Year Beginning 6/1/2009
Balance Sheet for Period 12 - May
001 Designated Funds

	<u>Current Year</u>
DESIGNATED FUNDS	
000110 WF-Desig Fund Checking	75,290.17
000113 Over/Under	116.00
000116 Cash Surrender Value Life Insurance	45,360.00
000119 Thrivent Money Mkt	3,953.61
000120 The Vanguard Group	152,789.12
000122 MIF ELCA 20000008770	29,011.69
000124 MIF ELCA 30000011864	29,342.41
000150 TCF Premier Checking 6851091862	25,757.68
000151 TCF Premier Savings 4869343376	5,596.41
000152 Putnam Investments 512356654	.06
000153 Investment Property-Larson Condo	.00
000191 Due From Operating Account	.00
000192 Due from Capital Account	.00

TOTAL ASSETS	367,217.15
	=====

DESIGNATED FUNDS-RESTRICTED	
000300 Communications/Marketing	1,125.00
000309 SIMUL Youth Event 2010	-327.00
000310 Insurance Settlement-Tornado 2009	10,851.29
000311 Undesignated Bequests	2,080.00
000312 Congregation Designated Bequests	.00
000313 Capital Replacement Fund	62,834.26
000314 Unidentified Gifts	3,007.40
000315 Building & Grnds Activity-FOUNDATION SUPPORT	996.33
000316 Seminary Scholarships-FOUNDATION SUPPORT	4,616.38
000317 Music- Cantatas, Trips-FOUNDATION SUPPORT	44,259.97
000318 Global Missions-FOUNDATION SUPPORT	323.87
000319 Adult Min - Seniors Ministry-FOUNDATION SUPPORT	25,211.94
000320 Library Reserve-FOUNDATION SUPPORT	4,698.61
000321 Fine Art Acquisition	21,662.84
000322 Youth Fund - FOUNDATION SUPPORT	4,463.08
000323 Radio Ministry-FOUNDATION SUPPORT	-28,350.94
000324 Nursing Center	6,201.31
000325 Habitat for Humanity	.00
000326 Investment Income	894.07
000327 Worship - Furnishings	2,025.95
000328 Mktg - Special Media	.00
000329 Community Ministry-FOUNDATION SUPPORT	1,138.12
000330 Spiritual Formation	727.83

	<u>Current Year</u>
000331 Heritage Comm. Reserve	115.03
000332 CLC Tree Fund	.00
000333 Community Meals	.00
000334 Kids Central/After School Program	.00
000335 Special Events	4,079.54
000336 Marriage Retreats/Weddings	.00
000337 Clearing Account	.00
000338 Altar, St. Luke	2,967.32
000339 Camp Amnicon	25.00
000340 Concert Grand Piano	8,414.32
000341 New Worship Books (Hymnals)	20.94
000342 Funerals	673.39
000343 Insurance Proceeds	.00
000344 Men's Fellowship	1,180.67
000345 Emergency Fund/Agape	-2,500.00
000346 Ushers	111.82
000347 Hannah Grinde Memorials	800.09
000348 Children/Sunday School- FOUNDATION SUPPORT	3,889.52
000349 Fed. Withholding Tax Refunds- 2005	4,615.94
000350 Staff Vending Project	205.43
000351 Defibrillator	914.13
000352 Paul Hanson Sem. Scholarship- FOUNDATION SUPPORT	1,443.03
000353 Columbarium	3,457.10
000354 Caring for Creation	606.65
000355 Cash Surrender Value - Life Ins.	47,695.75
000356 Kitchen Fund-FOUNDATION SUPPORT	3,748.23
000357 Mission Support	1,080.69
000358 World Mission Builders	1,229.48
000359 Reading Partners	997.16
000360 Generous Hearts Conference	3,827.61
000361 Kitchen Renovation	3,341.92
000362 Homebound/Visitation Ministry- FOUNDATION SUPPORT	1,583.86
000363 World Hunger	15.00
000364 Music at Central - Donors	721.28
000365 Interim Ministry	.00
000366 Bell Tower	585.69
000367 Congregational Events	.00
000368 Donor Designated Stewardship	9.00
000369 Linda Ahlberg Memorial	6,416.65
000370 Organ Fund-FOUNDATION SUPPORT	43,985.44
000371 Alice Ward Health Fund- FOUNDATION SUPPORT	439.00
000372 Peace/Justice Forums	-237.37
000373 Stub Memorial	.00
000374 Downtown Church Choral Festival 2009	2,363.04
000375 Elden Larson Estate Proceeds	-3,252.12
000376 VBS & Camp Deposits	.00
000377 Due to Operating Account	30,814.02

Run Date 6/11/2010
Time 12:05:24

003 Central Lutheran Church
Fiscal Year Beginning 6/1/2009
Balance Sheet for Period 12 - May
001 Designated Funds

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	<u>Current Year</u>
000378 Due to Capital Account	.00
000379 Tornado Damage Contributions	6,505.16
000380 Wedding Deposits	585.00
000381 Staff Appreciation	99.43
000382 Prepaid Pledges for 2010-2011 Budget	14,203.00
000383 Community Room Sound System	1,000.00

TOTAL DESIGNATED FUNDS	367,217.15
	=====

Income and Expenses

Run Date 6/11/2010
Time 12:02:05

Central Lutheran Church
Fiscal Year Beginning 6/1/2009
Budgeted Financial Statement for Period 12 May 100.00%
INCOME AND EXPENSES

Description	Budget Annual	Budget for Period	Actual for Period	Budget YTD	Actual YTD	Var. Actual to YTD Budget Dollar
RECEIPTS						
20 Envelopes	1,225,000.00	121,804.20	92,473.46	1,225,000.00	1,153,852.43	-71,147.57
30 Plate Offering	90,000.00	4,114.08	3,651.07	90,000.00	74,451.37	-15,548.63
40 Interest	1,000.00	.00	.64	1,000.00	66.30	-933.70
50 Parking Ramp/Lots	545,000.00	44,354.83	50,444.33	545,000.00	451,146.28	-93,853.72
60 Congregational Bequests	100,000.00	8,333.33	31,929.32	100,000.00	39,547.15	-60,452.85
80 CLC Foundation	563,000.00	43,333.55	121,221.13	563,000.00	714,886.03	151,886.03
90 Fund Transfers, Misc.	97,500.00	83.33	1,045.00	97,500.00	102,706.15	5,206.15
190 TOTAL RECEIPTS	2,621,500.00	222,023.32	300,764.95	2,621,500.00	2,536,655.71	-84,844.29
DISBURSEMENTS						
BENEVOLENCE						
220 ELCA Benevolence	105,200.00	11,073.35	24,733.25	105,200.00	79,075.72	-26,124.28
222 Churchwide Assembly	.00	.00	.00	.00	19,672.87	19,672.87
225 TOTAL ELCA SUPPORT	105,200.00	11,073.35	24,733.25	105,200.00	98,748.59	-6,451.41
230 Global Ministry	42,750.00	9,469.35	16,098.91	42,750.00	41,406.51	-1,343.49
231 Seminary Relations	20,000.00	818.60	9,135.00	20,000.00	20,000.00	.00
232 Amnicon Support	40,000.00	3,333.33	.00	40,000.00	40,000.00	.00
233 AGORA Ministry Team	800.00	.00	550.00	800.00	790.00	-10.00
240 TOTAL BENEVOLENCES	208,750.00	24,694.63	50,517.16	208,750.00	200,945.10	-7,804.90
MINISTRY EMPHASIS						
550 Worship	43,000.00	5,454.24	2,038.71	43,000.00	31,802.57	-11,197.43
560 Music	26,400.00	828.69	2,064.50	26,400.00	16,707.64	-9,692.36
730 Children and Family	7,000.00	159.88	-541.49	7,000.00	6,902.44	-97.56
740 Youth Ministry	13,350.00	756.00	896.78	13,350.00	4,466.39	-8,883.61
751 Life Long Learning	2,800.00	66.67	275.99	2,800.00	1,373.19	-1,426.81
752 GLBT Ministry Team	1,280.00	.00	.00	1,280.00	1,472.20	192.20
753 Library Ministry Team	1,000.00	72.08	.00	1,000.00	1,000.00	.00
760 Caring	2,600.00	216.66	457.45	2,600.00	3,155.80	555.80
761 Prayer, Spirituality and Medita	1,500.00	100.00	70.86	1,500.00	76.25	-1,423.75
765 Hospitality Ministry Team	9,950.00	754.19	414.82	9,950.00	2,875.76	-7,074.24
766 Fellowship Ministry Team	6,400.00	1,412.59	304.37	6,400.00	4,689.11	-1,710.89
767 OWLS Fellowship	1,500.00	-217.11	-531.17	1,500.00	-3,527.02	-5,027.02
768 Neighborhood Ministry Team	500.00	.00	.00	500.00	280.00	-220.00

Central Lutheran Church
Fiscal Year Beginning 6/1/2009
Budgeted Financial Statement for Period 12 May 100.00%
INCOME AND EXPENSES

Run Date 6/11/2010
Time 12:02:05

Description	Budget Annual	Budget for Period	Actual for Period	Budget YTD	Actual YTD	Var. Actual to YTD Budget Dollar
769 Health Ministry Team	2,750.00	229.17	.00	2,750.00	385.00	-2,365.00
770 C 3 Ministry Team	1,200.00	100.00	500.00	1,200.00	843.80	-356.20
771 Camp Amnicon Ministry Team	600.00	50.00	.00	600.00	.00	-600.00
774 TOTAL MINISTRY EMPHASIS	121,830.00	9,983.06	5,950.82	121,830.00	72,503.13	-49,326.87
CHURCH OFFICE						
778 Administration	29,018.00	2,322.85	2,469.40	29,018.00	31,598.36	2,580.36
780 Church Council	7,400.00	353.05	18.00	7,400.00	3,959.72	-3,440.28
782 Communications	25,094.00	3,113.64	2,474.31	25,094.00	18,706.31	-6,387.69
784 Stewardship	13,500.00	1,949.28	569.00	13,500.00	10,196.33	-3,303.67
786 Marketing	26,600.00	2,216.67	1,879.57	26,600.00	20,173.99	-6,426.01
790 TOTAL CHURCH OFFICE	101,612.00	9,955.49	7,410.28	101,612.00	84,634.71	-16,977.29
FACILITIES						
802 Building and Grounds	289,400.00	22,193.26	16,013.31	289,400.00	296,731.33	7,331.33
803 Business Services	99,600.00	6,559.43	8,406.07	99,600.00	92,660.55	-6,939.45
804 Debt Payments	170,000.00	14,166.67	11,764.74	170,000.00	148,794.15	-21,205.85
805 Facilities Use Income	-25,000.00	-1,035.43	-2,900.00	-25,000.00	-23,915.05	1,084.95
806 TOTAL FACILITIES	534,000.00	41,883.93	33,284.12	534,000.00	514,270.98	-19,729.02
PERSONNEL						
811 Pastoral Staff Compensation	311,392.00	24,320.76	22,876.30	311,392.00	316,994.78	5,602.78
812 Program Staff Compensation	267,000.00	21,280.52	20,538.46	267,000.00	269,745.27	2,745.27
813 Music Staff Compensation	131,080.00	10,130.06	10,981.54	131,080.00	130,075.50	-1,004.50
814 Support Staff Compensation	231,100.00	12,848.19	16,279.78	231,100.00	218,652.05	-12,447.95
815 Facilities Staff Compensation	161,660.00	11,883.09	10,735.20	161,660.00	150,834.89	-10,825.11
816 Kitchen Staff Compensation	47,500.00	3,750.23	3,040.08	47,500.00	40,164.93	-7,335.07
817 Security Staff Compensation	67,781.00	5,284.49	6,206.09	67,781.00	69,745.40	1,964.40
818 Wedding Fees Collected	.00	.00	252.00	.00	-2,088.00	-2,088.00
819 Pension, Medical, Disability	382,695.00	33,580.64	31,652.87	382,695.00	390,007.26	7,312.26
820 Staff Continuing Education	12,900.00	3,917.39	1,079.70	12,900.00	9,834.04	-3,065.96
825 Miscellaneous: Travel, prof ex	42,200.00	3,636.02	10,125.37	42,200.00	38,839.35	-3,360.65
860 TOTAL PERSONNEL	1,655,308.00	130,631.39	133,767.39	1,655,308.00	1,632,805.47	-22,502.53

Central Lutheran Church
Fiscal Year Beginning 6/1/2009
Budgeted Financial Statement for Period 12 May 100.00%
INCOME AND EXPENSES

Description	Budget Annual	Budget for Period	Actual for Period	Budget YTD	Actual YTD	Var. Actual to YTD Budget Dollar
900 TOTAL DISBURSEMENTS	2,621,500.00	217,148.50	230,929.77	2,621,500.00	2,505,159.39	-116,340.61
950 CHANGE IN NET ASSETS	.00	4,874.82	69,835.18	.00	31,496.32	31,496.32

Proposed Budget: 2010-2011 Fiscal Year

2010-2011			
DESCRIPTIONS	Adopted: Budget Receipts 6/01/09 - 5/31/10	Proposed Receipts 6/1/10 - 5/31/11	CHNG
RECEIPTS			
Envelopes	\$1,225,000	\$1,212,752	
Plate Offering	\$90,000	\$80,000	
Congregational Bequests	\$100,000	\$50,000	
Parking Lots/Ramp	\$545,000	\$446,300	
CLC Foundation	\$563,000	\$525,600	
Fund transfers	\$95,000	\$0	
Other Budget receipts/interest	\$3,500	\$8,000	
CLC Foundation Special Grant		\$150,000	
Totals	\$2,621,500	\$2,472,652	-5.67%
DISBURSEMENTS			
BENEVOLENCE			
Mpls. Area Synod/ELCA Benev. (8% of env/plate)	\$105,200	\$102,800	
Seminarian Support	\$20,000	\$20,000	
Total ELCA Benevolence	\$125,200	\$122,800	
Global Missions	\$42,750	\$42,750	
Agora Ministry Team (Moved to Ministry teams)	\$800	\$0	
Other missions-Obligations were met in 2010	\$40,000	\$0	
Total Benevolence	\$208,750	\$165,550	-20.70%
MINISTRY EMPHASIS			
Worship	\$43,000	\$22,000	
Music	\$26,400	\$36,450	
Children and Family	\$7,000	\$7,800	
Youth	\$13,350	\$12,350	
Community Ministry Team	New	\$2,500	
Book of Faith Team (formerly Life Long Learning)	\$2,800	\$2,500	
GLBT	\$1,280	\$1,500	
Library	\$1,000	\$800	
Caring	\$2,600	\$2,900	
Prayer, Spirituality and Meditation	\$1,500	\$1,500	
Hospitality	\$9,950	\$5,750	
Shared Ministry Team	New	\$1,500	
Fellowship	\$6,400	\$7,625	
OWLS	\$1,500	(\$300)	
Neighborhood	\$500	\$350	
Health	\$2,750	\$1,000	
C3 Team	\$1,200	\$1,500	
Camp Arnicom Ministry Team	\$600	\$600	
Communications/PR Ministry Team (from Marketing)		\$45,000	
Agora Ministry Team (from Benevolence)		\$800	
Total Ministry Emphasis	\$121,830	\$154,125	26.50%
CHURCH OFFICE			
Administration	\$29,000	\$40,000	
Church Council	\$7,400	\$5,650	
Communications	\$25,094	\$21,000	
Stewardship	\$13,500	\$14,500	
Marketing (To Communications Ministry Team)	\$26,600	\$0	
Total Church Office	\$101,594	\$81,150	-20.12%
FACILITIES			
Building and Grounds	\$152,000	\$149,000	
Utilities	\$137,400	\$129,800	
Building Income	(\$25,000)	(\$20,000)	
Business Services	\$99,600	\$111,600	
Debt Payments (Interest Only in 2010-2011 Budget)	\$170,000	\$68,156	
Total Facilities	\$534,000	\$438,556	-17.87%
PERSONNEL			
Pastor and Staff Compensation	\$1,217,513	\$1,199,515	
Employees Benefits and Expenses	\$374,195	\$364,456	
Staff Education and Misc. Expenses	\$63,600	\$69,300	
Total Staff Compensation & Benefits	\$1,655,308	\$1,633,271	-1.33%
Total Disbursements	\$2,621,482	\$2,472,652	-5.67%

Amnicon Foundation

Deborah Bauknight

President

Amnicon Foundation Board of Directors

Deborah Bauknight continued her role as president of the board and works with members of the Foundation Board to oversee the work of the camp and provide governance. We welcomed new board members and committee members but are always looking for more participation. We have updated our website and now have an online giving program – check it out! Two work weekends held in May resulted in the accomplishment of much needed repairs and preparation for summer camp trips, including preparing canoes and paddles, packing non-perishable food for upcoming trips, general cleaning, organizing and cleaning out storage sheds, spreading more gravel on the trails, and preparing staff quarters. In addition, we were very fortunate to have new windows installed in the lodge and replaced the dining room floor as well as installed new display cabinets for Amnicon gear to make the dining space more efficient. All of that material and labor was donated by supporters – THANKS!

We would love to see you at Adizokan Village, a new large group family camping experience at Camp Amnicon. On the edge of Lake Superior at the bend in the Lake Trail are 5 large wall tents for families (up to 6 people each), a camp fire ring, a program area, and covered dining area for the group. Programming for the group will be provided by Amnicon staff and utilize the summer theme for youth but geared for intergenerational groups from the very young on up.

As with most non-profits, this past year has been challenging financially but we are persevering.

Our annual fundraiser, Packs and Paddles, was successful and we are thankful to Central Lutheran Church for providing Fellowship Hall for the event at no charge. The Amnicon Board is also very thankful to Central for the \$150,000 in financial support that has been given over the past three years.

Other highlights of the past year include:

- A women's health retreat was held this past spring in coordination with the Health Ministry Team and CLCW.
- Camp received a 100% score on our ACA accreditation this year!



- Adizokan Village opened officially for business this summer on May 30th with a celebration at camp.
- Pastors Chuck Anderson and Kelly Chapman joined the board this year.

- Our annual meeting went very well. Again we are thankful to Central for providing the space.

There is considerable enthusiasm for a successful 2010 season and there is passion around Amnicon's focus

of providing high adventure wilderness trips and spiritual experiences. We look forward to impacting many young lives over the course of this summer. We look forward to a very exciting year and continued partnership!

Editor's Note: Camp Amnicon, once owned by Central Lutheran Church, has been a separate legal entity for the past three years, governed by an independent board of directors. Several members of Central serve on the board of the Amnicon Foundation. Today Central is one of many partner congregations of Camp Amnicon; one of our Ministry Teams exists to support the mission of the camp.

Photos: Courtesy Camp Amnicon



Central Lutheran Church

333 South 12th Street Minneapolis, Minnesota 55404
612.870.4416 centralmpls.org

EVANGELICAL LUTHERAN CHURCH IN AMERICA ELCA.ORG
DOWNTOWN CONGREGATIONS TO END HOMELESSNESS DCEH.ORG