2007

90th Annual Convention of the Evangelical Lutheran Synod

Bethany Lutheran College
Bethany Lutheran Theological Seminary

Mankato, Minnesota
June 17–21, 2007
90th Regular Convention
of the
Evangelical Lutheran Synod

and the

51st Annual Meeting
of the
Bethany Lutheran College Corporation

Convention Theme:
“Declare His Praises!”

Essayist:
The Rev. Erwin Ekhoff

Compiled by
The Rev. Craig A. Ferkenstad, Secretary

Held at
Bethany Lutheran College
and
Bethany Lutheran Theological Seminary

Mankato, Minnesota
June 17–21, 2007
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SYNOD SUNDAY, June 17, 2007

The 90th Regular Convention of the Evangelical Lutheran Synod and the 51st Annual Meeting of the Bethany Lutheran College Corporation began with a Festival Synod Sunday Service in Trinity Chapel beginning at 3:00 p.m. The Rev. R. Harting (Indianola, Iowa) preached the sermon based on 1 Peter 2:9 under the theme Declare His Praises! The Lord Jesus has taken our sinful story upon Himself at the cross and we are given His story of righteousness, the forgiveness of sins. We are even made priests to sacrifice by declaring the story of Jesus’) perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we rejoice because we see Christ’s larger victory. Jesus perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we rejoice because we see Christ’s larger victory. Jesus perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we rejoice because we see Christ’s larger victory. Jesus perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we rejoice because we see Christ’s larger victory. Jesus perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we rejoice because we see Christ’s larger victory. Jesus perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we rejoice because we see Christ’s larger victory.
SYNOD SUNDAY, June 17, 2007

The 90th Regular Convention of the Evangelical Lutheran Synod and the 51st Annual Meeting of the Bethany Lutheran College Corporation began with a Festival Synod Sunday Service in Trinity Chapel beginning at 3:00 p.m. The Rev. R. Harting (Indianola, Iowa) preached the sermon based on 1 Peter 2:29 under the theme Declare His Praises! The Lord Jesus has taken our sinful story upon Himself at the cross and we are given His story of righteousness, the forgiveness of sins. We are even made priests to sacrifice by declaring the story of Jesus’ praises. Like an author, we publish His praises with our lips and lives. The Rev. K. Anderson (Apple Valley, Minnesota) served as Liturgist.

At 7:00 p.m. the assembly gathered again in Trinity Chapel for the Graduation Service for Bethany Lutheran Theological Seminary. Four students graduated from the seminary. Professor A. Harstad based the sermon on Luke 2:52 with the theme Jesus Grew—How About You? The Rev. G. Schmeling served as liturgist and the Rev. J.K. Smith represented the Board of Regents. A reception followed the service.

MONDAY, June 18, 2007

The first working day of the 90th Regular Convention of the Evangelical Lutheran Synod and the 51st Annual Meeting of the Bethany Lutheran College Corporation was opened with a devotion conducted at 9:00 a.m. in Trinity Chapel. The chaplain, the Rev. Timothy Hartwig (Lake Havasu City, Arizona) was the speaker who based his sermon upon 1 Peter 2:10 under the theme We are His People. The Service included the hymns, O God of God, O Light of Light and On Galilee’s High Mountain.

As the assembly gathered in the convention auditorium, President Moldstad led the convention in prayer of supplication for the synod and its labor for the gospel.

Secretary Ferkenstad announced that the roll had been gathered at the credentials desk. At the end of the first working day there were 80 permanent voting members and 30 permanent advisory members who had responded to the gathering of the roll. By the conclusion of the convention there were 91 permanent voting members, 42 permanent advisory members, and 137 delegates who had registered.

At 10:02 a.m. President Moldstad declared the 90th Annual Convention of the Evangelical Lutheran Synod and the 51st Annual Meeting of the Bethany Lutheran College Corporation to be in session “In the Name of the Father and of the Son and of the Holy Spirit. Amen.” President Moldstad then read the President’s Message to the synod. At this, the 2007 convention, we focus on declaring “the praises of him who called us out of darkness into his wonderful light” (1 Peter 2:9). The apostle Peter lets us know that by God’s grace through faith in Christ we have been made special people. Within an established universal priesthood of all believers, God wants us all—pastors, teachers, missionaries, lay members, fathers and mothers in the home, every Christian—to play a part in shining the brilliant light of the Gospel of Jesus Christ on those who yet live under the pall of spiritual doom and gloom.

Greetings were received from:
- President Karl Gurgel (Wisconsin Evangelical Lutheran Synod),
- The Rev. Mark Grubbs (Czech Republic),
- The Rev. Herbert Larson (Pem.),
- President Borszik (Evangelical Lutheran Free Church in Germany).

A special presentation was made of the book Forget Not All His Benefits which is a special book of sermons and addresses of President-Emeritus George Orvick. President Orvick addressed the convention and spoke about many of the blessings which the Lord has bestowed upon the Evangelical Lutheran Synod.

Following the noon recess, the assembly reconvened at 1:00 p.m. with a devotion conducted by the Rev. C. Dale (Ulen, Minnesota). The devotion consisted of the reading of Acts 2:1–11, prayer, and the singing of the hymn O that I had a Thousand Voices.

The assembly recessed for committee meetings at 1:35 p.m. so that the Convention Committees could meet to prepare resolutions for consideration; after voting to receive for consideration a late memorial concerning the appeal of St. Timothy Lutheran Church.

TUESDAY, June 19, 2007

The morning devotion was conducted by the Rev. B. Tweit (Madison, Wisconsin) using Acts 5:41–42 as the sermon text. The devotion also included the singing of the hymn Hark! The Voice of Jesus Crying. He stated that the disciples were suffering because they had just been flogged by the Sanhedrin, and because they preached that Jesus rose from the dead. But instead of focusing on their suffering, they rejoiced because they had been counted worthy of suffering disgrace for the Name. We suffer because we are sinners, living in a sinful world. We may even be suffering on account of immediate circumstances in our life because of sin, but may we rejoice because we have a Savior. May we rejoice because we see Christ’s larger victory. Jesus perfect life and his death on the cross give us what we so desperately need, that is the forgiveness of sin and the gift of eternal life in heaven. We now have a story to share, not one of suffering, but the story of our Savior Jesus. May we Declare God’s Praises and share it from house to house, so that the story of Jesus may also become the story that others will share.

Following the normal preliminaries, the Synodical Membership Committee reported. Four pastors, two teachers, and three congregations were received into membership. The new members were invited to the stage and welcomed by President Moldstad.

The convention then declined to accept the Memorial which would have dismissed a congregation’s appeal as out-of-order and the convention proceeded to elect a Commission on the Appeal. A Home Mission presentation about Redeeming Grace Lutheran Church (Rogers, Minnesota), the report of the Home Missions Committee, and a presentation by President D. Bruss about Bethany Lutheran College completed the morning session.
WEDNESDAY, June 20, 2007

The afternoon devotion consisted of the singing of the hymn Lift High the Cross and prayer by the chaplain. The afternoon session consisted of the reports on Higher Education, Miscellaneous Matters, Parish Services, Evangelism, and Youth and Parish Education. Presentations were made by Mr. M. Klatt from The Lutheran Home Association and President G. Schmeling about Bethany Lutheran Theological Seminary.

The convention recessed to Trinity Chapel where the Anniversary Service was conducted by the Rev. Theodore Gullixson beginning at 5:00 p.m. The text used was 2 Corinthians 5:20 and the theme was You are Ambassadors for Christ. He stated that the eight men honored for their years of service came from different education backgrounds and served in various states, but that they had in common the dedication to proclaim Christ’s reconciliation of sinners as ambassadors of Christ. Through their work as ambassadors, these eight men have served many people with the pure Gospel and influenced many lives. God received the glory for all that is accomplished in Christ’s name. The Service included the singing of the hymns Spread, O Spread, Thou Mighty Word and Preserve Thy Word, O Savior.

A Paul Gerhardt Hymn Festival was conducted in Trinity Chapel in the evening.

THURSDAY, June 21, 2007

The Thursday morning devotion was conducted by the Rev. M. Brooks (Mankato, Minnesota) who based his message upon Hebrews 10:24–25 under the theme: Declare His Praises… to encourage one another. The devotion included the singing of the hymn: O Holy Spirit, Enter In.

The morning session then continued with the sectional discussions of the essay. Following the mid-morning recess, the convention returned to plenary session and essayist concluded the reading of the essay. Discussion followed and thanks was extended to the essayist.

The convention then heard a presentation about the work of Thoughts of Faith. The report of the Finance Committee and a continuation of the discussion of the report on Miscellaneous Matters completed the morning session.

The Thursday afternoon devotion consisted of the reading of Acts 8:1–8, prayer by the Rev. M. Rogers and the singing of the hymn God’s Word is our Great Heritage.

The convention then concluded its work with reports from the following committees: Miscellaneous, Youth and Parish Education, President’s Message and Report, Pastoral Conference Records, and Resolution.

At the conclusion of this harmonious convention, the president’s concluding comments gave thanks to God for the blessings which He has bestowed upon the convention this week. As we go forward, we remember the convention theme and DECLARE HIS PRAISES! May God help each of us to speak the truth of how He has paid-in-full for the sins of the world. We want all people to know that message and join us before the throne in heaven where we shall rejoice with all the saints before the Lamb of God who has taken away the sins of the world.

At 2:44 p.m. the president declared the 90th Annual Convention of the Evangelical Lutheran Synod and the 51st Annual Meeting of the Bethany Lutheran College Corporation to be closed "In the Name of Father and of the Son and of the Holy Ghost. Amen.”
The afternoon devotion consisted of the singing of the hymn *Lift High the Cross* and prayer by the chaplain. The afternoon session consisted of the reports on Higher Education, Miscellaneous Matters, Parish Services, Evangelism, and Youth and Parish Education. Presentations were made by Mr. M. Klatt from The Lutheran Home Association and President G. Schmeling about Bethany Lutheran Theological Seminary.

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A Paul Gerhardt Hymn Festival was conducted in Trinity Chapel in the evening.

**WEDNESDAY, June 20, 2007**

The morning devotion was conducted by the Rev. A. Hamilton (West Jordan, Utah) who based his sermon upon Acts 1:8 under the theme *To the Ends of the Earth*. The devotion included the singing of the hymn *Jesus Shall Reign Where’er the Sun*.

After the normal preliminaries, President Moldstad introduced the essayist, the Rev. Erwin Ekhoff (Golden Valley, Minnesota). The essayist began reading the essay, *Declare His Praises!* The assembly then was divided into sectional groups where the discussion was led by the members of the Board for Evangelism.

The remainder of the morning including the reading of a greeting from Bishop Hopyrchuk of the Ukrainian Lutheran Church. The Foreign Mission presentation was introduced by the Missions Counselor; speakers included Pradeep Lingala and Kalyan Gollapalli both of India.

The Wednesday afternoon devotion consisted of selections by the Youth Honor Choir and prayer by the chaplain. The afternoon began with a greeting from the Rev. Wayne Mueller, first vice-president of the Wisconsin Evangelical Lutheran Synod. The Rev. S. Petersen, president of the Confessional Evangelical Lutheran Conference, also brought greetings to the synod on behalf of our world-wide fellowship.

Following a presentation on behalf of the Lutheran Schools of America, the convention considered the report of the Elementary Education Committee. Most of the afternoon was spent discussing the report of the Doctrine Committee. Before recessing, the convention received the remainder of Foreign Mission Presentation with Y. Kim speaking about the work in Korea. The Foreign Missions report also was considered.

The Communion Service was conducted in Trinity Chapel beginning at 7:30 p.m. The Rev. S. Petersen (Mankato, Minnesota) was the speaker basing the sermon upon 1 John 3:13–18 under the theme *Finish What’s Been Started!* He asked, is it possible that the Church might be distracted from its primary task of spreading the Gospel? Yes, the Devil, the world and our own flesh might divert our attention away from declaring God’s praises. God himself has finished the work of redemption in Christ, who “laid down his life for us” to forgive all sin. But the Church’s task of spreading that good news is unfinished. Our response to God’s grace must be to “not love with words or tongue, but with actions and in truth.” We do that when we send and support missionaries who preach the Gospel at home and around the world. The Rev. D.J. Webber (Scottsdale, Arizona) served as Liturgist.

**THURSDAY, June 21, 2007**

The Thursday morning devotion was conducted by the Rev. M. Brooks (Mankato, Minnesota) who based his message upon Hebrews 10:24–25 under the theme: *Declare His Praises… to encourage one another*. The devotion included the singing of the hymn: *O Holy Spirit, Enter In*.

The morning session then continued with the sectional discussions of the essay. Following the mid-morning recess, the convention returned to plenary session and essayist concluded the reading of the essay. Discussion followed and thanks was extended to the essayist.

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At 2:44 p.m. the president declared the 90th Annual Convention of the Evangelical Lutheran Synod and the 51st Annual Meeting of the Bethany Lutheran College Corporation to be closed “In the Name of Father and of the Son and of the Holy Ghost. Amen.”
ROLL CALL
OF PERMANENT MEMBERS

Active Membership:
1. Pastors serving member congregations:
   Members having the right to vote
   Excused: D.Larson, H.Mosely, G.Smith, L.Vinton, R.Waters, T.Westendor

2. Pastors serving non-member Lutheran congregations which are, nevertheless, in fellowship with the Evangelical Lutheran Synod:
   Advisory membership: Not having the right to vote
   Present: M.Ernst

3. Pastors serving independent congregations whose confessions and teaching are in agreement with those of the Evangelical Lutheran Synod:
   Advisory membership: Not having the right to vote
   Present: T.Smuda

4. Ordained clergymen serving as professors in educational institutions of the synod or a sister synod or as teachers in schools of member congregations:
   Advisory membership: Not having the right to vote
   Absent: D.Marzolf

5. Ordained clergymen serving in administrative offices of the synod:
   Advisory membership: Not having the right to vote
   Present: D.Basel, J.Moldstad, S.Petersen

6. Ordained clergymen serving in home & foreign mission fields or in church-related organizations:
   Advisory membership: Not having the right to vote
   Present: Y.Kim, D.Russow
   Excused: J.Vogt
   Absent: W.Borgwardt, T.Erickson, M.Grubbs, D.Hauser, O.Rodriguez, T.Schultz

7. Pastors emeriti:
   Advisory membership: Not having the right to vote
   Excused: M.Doepel, D.McElwain, F.Schmugge

8. Teachers serving in schools of member congregations
   Advisory membership: Not having the right to vote
   Present: R.Brei, S.Bellke, A.Labitzky, L.Rude, C.Zibrowski
   Absent: J.Gregovich, C.Mantei, D.Morrison, J.Young

Inactive Membership
Advisory Membership: Not having the right to vote

Excused: D.Bakke, K.Kuenzel, M.Marozick, D.Meyer, G.Sahlstrom
   Absent: K.Brumble, M.Langlais, V.Settje, C.Sielaff

Individuals:
   Present: S.Born, D.Bruss, N.Holte, M.Meyer

To be received into membership at this convention:
1. Pastors:
   Present: A.Burmeister, N.Merseth, T.Zeller
   Absent: J.Ehler

2. Teachers:
   Present: G.Kellermann, R.Rathje
ROLL CALL
OF PERMANENT MEMBERS

Active Membership:
1. Pastors serving member congregations:
   Members having the right to vote
   Excused: D.Larson, H.Masley, G.Smith, L.Vinton, R.Waters, T.Westendorf

2. Pastors serving non-member Lutheran congregations which are, nevertheless, in fellowship with the Evangelical Lutheran Synod:
   Advisory membership: Not having the right to vote
   Present: M.Ernst

3. Pastors serving independent congregations whose confessions and teaching are in agreement with those of the Evangelical Lutheran Synod:
   Advisory membership: Not having the right to vote
   Present: T.Smuda

4. Ordained clergymen serving as professors in educational institutions of the synod or a sister synod or as teachers in schools of member congregations:
   Advisory membership: Not having the right to vote
   Absent: D.Marzolf

5. Ordained clergymen serving in administrative offices of the synod:
   Advisory membership: Not having the right to vote
   Present: D.Basel, J.Moldstad, S.Petersen

6. Ordained clergymen serving in home & foreign mission fields or in church-related organizations:
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   Present: Y.Kim, D.Russow
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   Absent: W.Borgwardt, T.Erickson, M.Grubs, D.Haeuser, O.Rodriquez, T.Schultz

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   Absent: J.Gregovich, C.Mantey, D.Morrison, J.Young

Inactive Membership
   Advisory Membership: Not having the right to vote
   Excused: D.Bakke, K.Kuenzel, M.Marozick, D.Meyer, G.Sahlstrom
   Absent: K.Brumba, M.Langlais, V.Settje, C.Sielaff

Individuals:
   Present: S.Brown, D.Bruss, N.Holte, M.Meyer

To be received into membership at this convention:
1. Pastors:
   Present: A.Burmeister, N.Merseth, T.Zeller
   Absent: J.Ehlert

2. Teachers:
   Present: G.Kellermann, R.Rathje
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## Convention Committees

### 1. President's Message and Report
- Rev. J. Dalke
- Rev. R. Harting
- Rev. C. Keeler
- Rev. N. Krause
- Mr. Benjamin Anderson
- Mr. Paul Chamberlin
- Mr. Marlin Goebel
- Mr. Paul Nielsen

### 2. Nominating Committee
- Rev. Edward Bryant
- Rev. Norman Madson
- Rev. Michael Smith
- Rev. David Thompson
- Mr. Silas Born
- Mr. Glen Hansen
- Mr. Allen Quist
- Mr. Paul Tweit

### 3. Credentials
- Rev. E. Hoeft
- Mr. Chad Bloedel
- Mr. Ralph Seidensticker

### 4. Program
- Rev. M. Ernst
- Rev. J. Madson

### 5. Minutes
- Rev. T. Bartels
- Rev. D. Finn
- Rev. A. Palmquist
- Mr. Chad Bloedel

### 6. Doctrine
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- Rev. R. Flohr
- Rev. C. Hahnke
- Rev. H. Huhnerkoch
- Rev. T. Hartwig
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- Rev. D. Lillegard
- Rev. J. Londgren
- Rev. N. Madson
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- Rev. K. Schmidt

### 7. Finances
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### 9. Home Missions
- Rev. L. Buelow
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- Mr. Leroy Meyer
- Mr. Bill Overn
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### 11. Evangelism
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- Rev. K. Hermanson
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- Mr. Arvil Barness
- Mr. Glen Dool
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- Mr. Will Zager
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- Rev. G. Haugen
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- Mr. Keith Lukens
- Mr. Robb McMullen
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- Mr. Ryan Rathe
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   Mr. Ralph Seidensticker

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   Rev. M. Ernst
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   Rev. D. Finn
   Rev. A. Palmquist
   Mr. Chad Bloedel

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14. —

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   Rev. W. Grimm
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   Rev. W. Mack
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   Rev. L. Wentzflaaff
   Mr. Jeremy Bartels
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   Rev. P. Madson

20. Resolutions
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   Rev. H. Bartels
   Rev. J.B. Madson
   Rev. C. Wosje

21. Tellers
   Rev. Andrew Burmeister
   Rev. Daniel Finn
   Rev. Erich Hoeft
   Rev. Samuel Schmeling
   Rev. S. Piet Van Kampen
   Candidate Michael Muehlenhardt

22. Chaplain
   Rev. T. Hartwig

23. Head Ushers
   Rev. M. Ernst
   Rev. R. Holtz

24. Parliamentarians
   Rev. T. Kuster
   Rev. G. Orvick
   Mr. Kelton Gage

25. Assistant Secretary
   Rev. Michael Smith
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PRESIDENT’S MESSAGE AND REPORT
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PRESIDENT’S MESSAGE

Grace, mercy and peace are yours from God our Heavenly Father and from our Lord and Savior, Jesus Christ. May God the Holy Spirit bless our time together as we gather around his holy Word and devote ourselves to the joyous task of advancing Christ’s saving Gospel.

One of the collects for missions listed in our Evangelical Lutheran Hymnary serves well to open this year’s convention as we emphasize the work of evangelism. We pray:

Almighty God, since You have called Your Church to witness that in Christ You reconciled us to Yourself, grant that by Your Holy Spirit we may proclaim the good news of Your salvation, that all who hear it may receive the gift of salvation through Jesus Christ, Your Son, our Lord, who lives and reigns with You and the Holy Spirit; one true God, now and forever. Amen.1

“That all who hear it may receive the gift of salvation…” Think of what we are praying with that phrase. In doing evangelism, we ask the Holy Spirit to have every set of ears, no matter how pretty or deaf, and each soul, no matter how scarred with sin and shame, to receive the gift of redemption as it is really set before them. Do we believe that when the Gospel of Jesus Christ is proclaimed there is actual power—divine power—at work? Do we trust that in baptism God’s real forgiveness of sins is conveyed to the heart of the sinner, even if that individual is a tiny bundle at the font and cannot yet utter a word but only a faint cry? Are we convinced that when the gracious words of absolution are announced the words are truly imparting to the sinner what they claim to offer, even if the sinner who hears them is not yet converted? The answers to these questions impact our approach to evangelism and missions. If the gift of salvation—forgiveness of sins in Christ—is not truly offered when the Gospel is spoken to a needy soul, then the focus for certainty and comfort will be on human activity, human emotion, human cooperation, or at least human appropriation. Christ did not die at the cross in order to have his hard-won forgiveness for the world held back or to be delivered only in piecemeal. Nor is his gift of forgiveness symbolical while his means of grace are spread through the world. No part of a sinner’s forgiveness is left undone; nor does it in any way hinge on human effort. We heartily concur with the apostle Paul who exclaimed: “I do not set aside the grace of God, for if righteousness could be gained through the law, Christ died for nothing!” (Galatians 2:21).

Ninety years ago a small cadre of men gathered at the Aberdeen Hotel in downtown St. Paul. Major plans for the future were at stake. What would lie ahead for this small group of pastors and their congregations? Any casual observer would not have expected much to come from the little, inconspicuous assembly. A far more prominent meeting—an assembly for church union was the talk of the day in the Minnesota capital city, as Norwegian Lutherans from different stripes came together to sew the fabric for a new merger, the NLCA. But those dedicated ELS forefathers mer for conscience sake and began charting a course that, under God’s blessing, has borne fruit for us who assemble here today. On the tenth anniversary of that meeting at the Aberdeen, the synod took special notice of the doctrinal heritage preserved by the faithful efforts of those who felt conscience-bound to initiate a new church body. The 1927 convention at the Lime Creek Church enumerated and expounded on the various doctrinal issues hotly debated in the old synod, while expressing gratitude to the Aberdeen men and others as God used them instrumentally in safeguarding the truth. For our purposes today as we ponder evangelism, we draw attention to what was said regarding theabsoluton controversy. That convention in session eighty years ago copiously referred to an important citation in the writings of the Norwegian church father, U. V. Koren, back in the 1860’s. Koren’s words remind us what the debate was all about:

The question is whether the Gospel is one thing now and another thing then, whether it is one thing when it comes to a believer, another thing when it comes to an unbeliever, or whether the Gospel is always the same message from God wherever it is thus sent among all people and generations and tongues… It therefore is a powerful communicating of the forgiveness of sins to all who hear it, whether they are believers or unbelievers…

Christ is the same, yesterday, today and forever, the same for Adam as for the people who are alive when the trumpet of judgment sounds; there is only one Gospel [Galatians 1:6–8], the same for the most simple-minded child as for the reflections of the sharpest mind, the same for the most defiant denier, for the most bitter mocker, as for the most pious cross-bearer, the same eternal, powerful heavenly message over which the heavenly hosts rejoice, in which God the Holy Ghost reveals the unapproachable depths of God’s love and testifies to every man who hears the message: ‘God loves you, you poor, fallen soul! God’s Son has paid your whole weighty debt for you! Fear not, arise, shake the dust and chains from you, leave the prison, you are free! Rejoice greatly, it is the will of God that you shall be saved! Be of good cheer, your sins are forgiven you!’ (Et venlig ord i en vigtig strid [A Friendly Word in an Important Controversy]).2

Excellent words also for us to consider in 2007 while we focus on declaring “the praises of him who called us out of darkness into his wonderful light,” 1 Peter 2:9. The apostle Peter lets us know that by God’s grace through faith in Christ we have been made special people. Within an established universal priesthood of all believers, Gods wants us all—pastors, teachers, missionaries, lay members, fathers and mothers in the home, every Christian—to play a part in shining the brilliant light of the Gospel of Jesus Christ on those who yet live under the pall of spiritual doom and gloom. What a challenge we have before us! So many do not care to engage in conversations about God and religion. Of course, what should we expect from those who unknowingly are captives of Satan? And if they do care to talk, are we prepared to be castigated as ultra-right wing fanatics? But what a blessing it is when another soul is brought out of darkness into the light! And from there, who knows how God will then use the witness of that new Christian to touch the life of another. We love to see the ripple effect. In his Galatians commentary, Dr. Luther expresses the evangelistic attitude of every person who possesses the certitude of salvation as found only in the merits of Christ. The believer, he says, claims: “There is nothing I want more than to make His Gospel known to the world and to convert many people” (W 26:379). Luther further says: “It is the best work of all when the heathen are led out of idolatry to the knowledge of God” (“Sermons on Matthew 23, 1537–1540,” WA, XLVII:466).

When we speak with people who do not yet know the Savior, we know how the Law must first do its work. What good will it do to present the Gospel to someone who has not yet seen the desperate nature of sin and his own dire predicament? From what is it that we humans need saving? I am reminded of hearing about an unbelieving teenager in a large city during WWII days who saw a big blue lettered neon sign “Jesus Saves,” on a building and then wondered what it means? Is there a realization of sin and its consequences? So often the subjects of sin and salvation from sin are trivialized. To be saved from “sins against the environment” is one thing, but to be saved from sins against the Creator of the universe is quite another. To be saved from a marriage that has fallen into disrepair is one thing, but to be saved from sins of separation—spiritual and eternal separation—against the heavenly Bridegroom, Jesus Christ is


1 ELH, p. 166
2 Samlede Skrifter, III, pages 47–51. We are grateful to Rev. Herb Larson who has translated from the Norwegian language the Presidential Addresses of our ELS church fathers.
3 E. Kolb’s A Witness Primer, p. 84.
PRESIDENT’S MESSAGE

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Excellent words also for us to consider in 2007 while we focus on declaring “the praises of him who called us out of darkness into his wonderful light,” 1 Peter 2:9. The apostle Peter lets us know that by God’s grace through faith in Christ we have been made special people. Within an established universal priesthood of all believers, Gods wants us all—pastors, teachers, missionaries, lay members, fathers and mothers in the home, every Christian—to play a part in shining the brilliant light of the Gospel of Jesus Christ on those who yet live under the pall of spiritual doom and gloom. What a challenge we have before us! So many do not care to engage in conversations about God and religion. Of course, what should we expect from those who unknowingly are captives of Satan? And if they do care to talk, are we prepared to be castigated as ultra-right wing fanatics? But what a blessing it is when another soul is brought out of darkness into the light! And from there, who knows how God will then use the witness of that new Christian to touch the life of another. We love to see the ripple effect. In his Galatians commentary, Dr. Luther expresses the evangelistic attitude of every person who possesses the certitude of salvation as found only in the merits of Christ. The believer, he says, exclaims: “There is nothing I want more than to make His Gospel known to the world and to convert many people” (LW 26:379). Luther further says: “It is the best work of all when the heathen are led out of idolatry to the knowledge of God” (“Sermons on Matthew 23, 1537–1540,” WA, XLVII:466).

When we speak with people who do not yet know the Savior, we know how the Law must first do its work. What good will it do to present the Gospel to someone who has not yet seen the desperate nature of sin and his own dire predicament? From what is it that we humans need saving? I am reminded of hearing about an unbelieving teenager in a large city during WWII days who saw a big blue lettered neon sign “Jesus Saves,” on a building and then wondered what kinds of items Jesus was saving or collecting. It was at a time when people were saving everything, gasoline, tin foil, and string. 3 Are we sure that people really understand when we speak of how Jesus saves? Is there a realization of sin and its consequences? So often the subjects of sin and salvation from sin are trivialized. To be saved from “sins against the environment” is one thing, but to be saved from sins against the Creator of the universe is quite another. To be saved from a marriage that has fallen into disrepair is one thing, but to be saved from sins of separation—spiritual and eternal separation—against the heavenly Bridegroom, Jesus Christ is
quite another. To be saved from a war that lingers in Iraq is one thing, but to be saved from the war against the soul by a different and far more deadly kind of Babylon and one that lingers with no end ever is quite another matter. Taking people where they are and having them see their real need for salvation from sin and damnation is a major component to understanding the work of evangelism.

An even more critical component, however, is this: once the law has done its work, is the Gospel proclaimed in its fullness? Here is where the reminder from Ulrik Koren many years ago comes into play. The announcement of the forgiveness of sins in Christ carries with it exactly what it proposes to transport. That energizing power is used by the Holy Spirit to do his will when and where he pleases. So, it is of great comfort and encouragement to be assured that the message we share of the crucified and risen Savior brings to the soul of each listener the unconditional forgiveness of sins from God, and we then await the Spirit to do his work. How can we be so sure of this? Paul tells the Thessalonians: "[W]hen you received the word of God, which you heard from us, you accepted it not as the work of men, but as it actually is, the word of God, which is at work in you who believe." The Gospel announcement conveys to the heart that already has been convicted of sin this comforting truth: "[W]hat the law was powerless to do in that it was weakened by the sinful nature, God did by the sending of his own Son in the likeness of sinful man to be a sin offering. And so he condemned sin in sinful

I am heartened to hear of more congregations in our synod pondering the possibility of starting an elementary school or preschool. We need such schools, not only as tools for evangelism, but also because they are tremendously beneficial in thoroughly educating our synod's children in the truths of holy Scripture and in providing the proper Christian world view for the whole gamut of curricular subjects.

Do we realize what we are up against? Veith explains: "One of the consequences of 'modernity,' that secularizing frame of mind that has been dominant in the culture from the Enlightenment to the last century, has been to drain any trace of God—even any trace of meaning—from the objective world. Science, it has been thought, fully accounts for everything in nature and society. Rational but impersonal natural laws explain everything that exists. Religion is fine, if someone needs it, but it is a wholly private matter, an inner experiential mystical set of feelings that might make a person feel better, but that can have no bearing on the 'real world.'"5 Our own children and grandchildren find themselves today in a society of secular education that questions truth's existence in regard to natural/moral law and has no time at all for a religion that, while inclusive (it is a message for all), holds to Christ alone for the hope of everlasting life.

Luther remarked in his day: "I am afraid that the schools will prove the very gates of hell, unless they diligently labor in explaining the Holy Scriptures and engraving them in the hearts of the youth." What would he say if alive today?

We have a plan that can help our synod meet today's educational challenges and reap spiritual rewards for our congregations and our church body. Through Lutheran Schools of America we aim, God willing, to make a dent in providing assistance to congregations in having their own schools where God's Word reigns supreme. You can be a partner in this venture through your prayers and through your gifts of support to our synod-wide "For You and Your Children" offering.

On the subject of Christian education, we should also take note of the 80th anniversary of our Bethany Lutheran College. Where would our Evangelical Lutheran Synod be today were it not for the blessings God has showered upon us through this excellent institution of higher learning? (Permit me a moment to demonstrate this: I would like to ask at this time that all pastors, lay delegates and guests who have ever attended Bethany College to please stand…) What an amazing tribute to the dedication of the small group of leaders in the BLC Association who came to the 1927 convention at Lime Creek Lutheran Church in northern Iowa and made the famous statement: "Once we are convinced that the school is a necessity, we will also discover that we can afford it. We can do a lot of things that we think are absolutely necessary once they have become a matter of life or death to us." The memorable motion, "I move we take over the school," offered by Pastor G. A. Gullixson, was not easily passed (33 votes for and 21 against). Financial concerns loomed large for the synod in the take-over. The assets of the college at that time totaled $314,600; yet there was a debt of $51,800 and annual operations were sure to consume a large portion of the synod's budgetary allocations. (For example, thirty years later, in 1957, the entire synod budget amounted to less than $76,000, while the line item of support for Bethany College was listed at $27,600.) In spite of the challenges back in 1927, a dedicated resolve pervaded the synod concerning the college. Rev. T. Aaberg summarized it this way: "While the synd was divided over the question of purchasing Bethany College at that particular time, once the decision had been made, the synd got good lives among the pagans," says Peter, "that, though they may accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us." (1 Peter 2:12).

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Jesus, God’s Son, lived perfectly in our place; he died at the cross to pay sin’s penalty in our place; he rose triumphantly from the grave in our place; no wonder there is therefore now “no condemnation to those who are in Christ Jesus!” (Romans 8:1).

The format for our convention essay this year will include discussion sections. We express our thanks in advance to our Board for Evangelism for providing guidance and input to the Wednesday and Thursday workshop periods. Central to this year's essay “Declare His Praises!” and central to the sectionals is the way in which God may use each of us in his/her vocation eternally lasting effect—an eternally lasting effect—on someone or some family within our reach. Christian educator and author, Gene Veith, contends that it is “in vocation that evangelism can most effectively happen.” He says, “Occasions for witnessing and inviting a colleague to church come up in natural ways—over the water cooler or during a coffee break, discussing a disaster like the World Trade Center attack or a failing marriage, or in times of joy such as the birth of a child. Christians penetrating their world in vocations have access to more nonbelievers than a pastor does.”

Years ago in the Buddhist country of Taiwan a fire broke out in a village and quickly burned two houses. One of the houses was saved. It happened to be owned by a long-standing Buddhist villager. The owner of the other house was a Chinese Christian. He happened to be away from home at the time of the blaze. Since nobody in the village tried very hard to save his house, it burned to the ground. Many of the towns people laughed at the Christian’s misfortunes. “That’s what your religion is worth!” they retorted. Yet the man did not respond in kind to the villagers, nor did he curse them. A couple of days later a group of men could be seen coming across the fields. When they came closer, the people of the village could see they were carrying wood, tools and furniture. The villagers were bewildered. Who were these men? Well, they were the members of the church where their neighbor belonged. They had come from their homes several miles away to rebuild their fellow Christian’s house. This is what they did, while the Buddhist villagers watched in amazement. Such a religion could not be laughed at.

One wonders: How many of the villagers might have been attracted to Christianity—to hear about Jesus Christ—all because of a non-retaliatory attitude of a lone man in the village and as a result of friends who used their various trade skills to lend a helping hand. “Live such good lives among the pagans,” says Peter, “that, though they may accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us” (1 Peter 2:12).

The evangelism theme this year also reminds us to cast our support firmly behind Lutheran School of America. The use of church schools in our communities provides great opportunities for Gospel outreach. I am heartened to hear of more congregations in our synod pondering the possibility of starting an elementary school or preschool. We need such schools, not only as tools for evangelism, but also because they are tremendously beneficial in thoroughly educating our synod’s children in the truths of holy Scripture and in providing the proper Christian world view for the whole gamut of curricular subjects.

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4 Gene Edward Veith, *God at Work*, pp. 67, 68

5 Veith, pp. 26, 27

6 This quotation from the 1927 Report can be found in T. Aaberg’s *A City Set on a Hill*, p. 100.
behind the project and gave it its wholehearted support.”7 Our prayer is that this beacon of light shining the Gospel of our Lord from the top of McMahon Hill will remain on the hearts and minds of our people and that many more of our synod’s high school grads take advantage of the first-rate instruction offered by our dedicated faculty and staff at Bethany. Not only does its mission statement remind all—even an advocacy group from the outside organizing a demonstration—that the college is “committed to the teachings of the Bible as set forth in the Lutheran Confessions”; this is the doctrinal position that guides and directs all aspects of spiritual life on the campus.

A little more than a few weeks ago the Christian church celebrated the festival of Pentecost. From that day of the Spirit’s special outpouring, the umbrella of Christianity has extended over the entire globe. The zeal for worship and the drive for mission work has been, and continues to be, a distinguishing mark of believers. They realize the precious pearl of great price, the holy Gospel of our Lord Jesus, and what it means for every soul for whom the holy blood of our Savior was shed. St. Luke records the activity of the early church: “They devoted themselves to the apostles’ teaching and to fellowship, to the breaking of bread and to prayer… And the Lord added to their number daily those who were being saved.” What method did the Lord use to add to their numbers? It was not simply by sitting in their house churches waiting for converts to trickle in. The verse before the one that speaks of God adding to their number informs us that the people were “praising God and enjoying the favor of all the people.” This sounds very much like what Peter stresses in our theme verse where fellow Christians of varied backgrounds, skills and vocations “declare the praises of him who called us out of darkness into his wonderful light” (1 Peter 2:9).

There have been some bumps in the road for our church body in recent years. The struggles have not been easy. But with trust in God’s gracious providence we look for blessings even among the hardships. As we continue to study his Word and make use of the Sacrament for our own personal edification, may we never lose sight of our common goal to evangelize and promote the establishment of missions. Pray for our pastors, teachers and missionaries. Ask the Lord to use the resources of our synod to reap a bountiful harvest for Christ’s kingdom, and to disseminate the precious means of grace to our own communities and to people of other countries.

I leave you with familiar words from Dr. Luther. They are found in his commentary on 1 Peter and will be given here as a paraphrase. Luther sets the focus for us: “We live on earth for no other purpose than to be helpful to others. Otherwise God could take away our breath while we strive to disseminate the precious means of grace to our own communities and to people of other countries.

May God grant us a fruitful convention to his glory and honor!

John A. Moldstad, president

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7 Aaberg, p. 101

**ORDINATIONS AND INSTALLATIONS**

Mr. Michael Muehlenhardt was installed as vicar of St. Paul’s Lutheran Church (WELS), North Mankato, Minnesota, for a senior vicarage and regular vicarage on July 9, 2005. The Rev. Charles Vannieuwenhoven preached the sermon and performed the rite of installation.

Mr. Dale Jaech was installed as vicar of Bethany Lutheran Church, Port Orchard, Washington, on July 2, 2006. The Rev. Anthony Pittenger preached the sermon and performed the rite of installation.

The Rev. Theodore Gullixson was installed at Grace Lutheran Church in Madison, Wisconsin, on July 9, 2006. The Rev. William Mack preached the sermon, the Rev. Thomas Heyn served as liturgist and Circuit Visitor Jonathan Madson performed the rite of installation.

Mr. Andrew Schmidt was installed as vicar of Our Savior’s Lutheran Church, Albert Lea, Minnesota, on July 9, 2006. The Rev. Wayne Halvorson preached the sermon and performed the rite of installation.

Mr. Daniel Oberer was installed as vicar of Heritage Lutheran Church, Apple Valley, Minnesota, on July 16, 2006. The Rev. Karl Anderson preached the sermon and performed the rite of installation.

Candidate of Theology Andrew Burmeister was ordained and installed on August 20, 2006, at Our Redeemer Lutheran Church in Kallangur, Queensland, Australia. The Rev. Bradley Kerkow preached the sermon and performed the rites of ordination and installation. The Rev. David Meyer served as liturgist.

The Rev. Kent Dethlefson was installed at Apostles Lutheran Church, Ukiah, California, on August 25, 2006. The Rev. Arlen Dethlefson preached the sermon. Other pastors participating in the service were the Reverends Leslie Lanier, Robert Lawson and Matthew Thompson.

The Rev. Alexander Ring was installed at Lakewood Lutheran Church, Lakewood, Washington, on September 10, 2006. The Rev. Anthony Pittenger preached the sermon and performed the rite of installation and Vicar Dale Jaech served as liturgist. Other pastors participating in the service were the Reverends Timothy Bartels, Steven Brockdorf and Joel Nitz (WELS).

The Rev. Daniel Larson was installed at Sauda Lutheran Church, Lawler, and Jerico Lutheran Church, New Hampton, Iowa, on October 1, 2006. Circuit Visitor, the Rev. Wayne Halvorson, preached the sermon and performed the rite of installation. Other pastors participating in the service were the Reverends Harvey Abrahamson and Robert Harting.

The Rev. Nile Merseth was installed at River Heights Lutheran Church, East Grand Forks, Minnesota, on October 22, 2006. The Rev. David Koelpin (WELS) preached the sermon and the Rev. Ernest Geisfeld performed the rite of installation.

The Rev. Mark Wold was installed as assistant pastor at Peace Lutheran Church, Kissimmee, Florida, on November 26, 2006. The Rev. Herbert Huhnerkoch performed the rite of installation. Pastor Wold’s call as assistant pastor extends through December 2007.

The Rev. James Braun was installed at Our Redeemer Lutheran Church, Yelm, Washington, on January 14, 2007. The Rev. Alexander Ring preached the sermon and the synod vice president, the Rev. Glenn Obenberger, served as liturgist and performed the rite of installation. Other pastors participating in the service were the Reverends Harry Bartels, Timothy Bartels, Joel Nitz (WELS), Jerrold Dalke, Jesse Jacobsen and Vicar Dale Jaech.

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The Rev. Daniel Basel was installed as the Evangelical Lutheran Synod Giving Counselor on February 13, 2007, in Trinity Chapel at Bethany Lutheran College, Mankato, Minnesota. Vice President Glenn Obenberger preached the sermon and President John Moldstad performed the rite of installation.

The Rev. Jeffrey Smith (WELS) was installed at Christ Lutheran Church, Windsor, California, on May 20, 2007. The Rev. Kent Dethlefsen preached the sermon and the Rev. Arlen Dethlefsen performed the rite of installation. Pastor Smith also continues to serve at Living Word Lutheran Church (WELS) in Petaluma, California. Other pastors participating in the service were the Reverends Johnold Strey (WELS) and Will Kant (WELS).

The Rev. Matthew Brooks was installed as assistant pastor at Mt. Olive Lutheran Church, Mankato, Minnesota, on May 20, 2007. The sermon was preached by the Rev. Steven Stubenvoll, Sr., served as lectors.

The Rev. Mark Bartels preached for the festival service.

DEDICATIONS
Hartland Lutheran Church, Hartland, Minnesota, dedicated a new classroom addition on September 10, 2006. The two-story addition adds an elevator, office, conference room and large classroom to the facility. Several remodeling and refurbishing projects were accomplished as well.

ANNIVERSARIES
Family of God Lutheran Church, Fort Mohave, Arizona, celebrated its fifteenth anniversary on May 7, 2006.

Norwegian Grove Lutheran Church, Gaylord, Minnesota, observed the 125th anniversary of its organization on June 25, 2006. The Rev. Norman Madson, former pastor of the congregation, preached for the Festival Service. In February 2006, President Moldstad preached for a special service near the actual date of the organization.

First Trinity Lutheran Church, Marinette, Wisconsin, celebrated its seventy-fifth anniversary on September 10, 2006. Pastor E.C.F. Stubenvoll, Jr., the current pastor of the congregation, served as liturgist, while President Moldstad preached the sermon. Seminarian Robert Oberg and former pastor, the Rev. E.C.F. Stubenvoll, Sr., served as lectors.

Holy Cross Lutheran Church and School, Madison, Wisconsin, celebrated the eightieth anniversary of its church and the thirty-fifth anniversary of its school on September 24, 2006. The Rev. Mark Bartels preached for the festival service.

Grace Lutheran Church, Weston, Ohio, celebrated fifty years of God’s grace as a congregation on October 8, 2006. The Rev. Richard Fyffe preached the sermon, the Rev. John Merseth, Sr., the current pastor of the congregation, served as liturgist and the Rev. Ken Mellon served as lector.

Hartland Lutheran Church

Norwegian Grove Lutheran Church

Trinity Lutheran Church, West Bend, Wisconsin, celebrated its 150th anniversary on October 22, 2006. President Moldstad preached for the occasion.

Holton Lutheran Church, Holton, Michigan, celebrated the twentieth anniversary of their church building on Reformation Sunday, October 29, 2006. President Moldstad preached for the occasion.

New Life Lutheran Church, Sebring, Florida, celebrated its fifteenth anniversary on January 28, 2007. President Moldstad preached for the festival service.

St. Timothy Lutheran Church, Lombard, Illinois, celebrated its 50th anniversary with a banquet on May 19 and a Festival Service on May 20, 2007. Former Pastors John K. Schmidt and Matthew Luttman served as preacher and lector, respectively. The Rev. Edward Bryant served as liturgist.

ANNIVERSARIES OF ORDINATION
The following anniversaries of ordination are being observed this year:

<table>
<thead>
<tr>
<th>Clergy</th>
<th>Years of Ordination</th>
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<tr>
<td>The Rev. Paul Madson</td>
<td>55 years</td>
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<td>The Rev. Emil Stubenvoll, Sr.</td>
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</tbody>
</table>

MEMBERSHIP REQUESTS
The following congregations have applied for membership in the Evangelical Lutheran Synod. The proper documents have been submitted:

St. John’s Lutheran Church, Frankenmuth, Michigan, the Rev. Joel Willitz, pastor.

Our Savior’s Lutheran Church, Roseau, Minnesota, the Rev. Thomas Zeller, pastor.

Redeeming Grace Lutheran, Rogers, Minnesota, the Rev. David Russow, pastor.

The following have applied for membership in the Evangelical Lutheran Synod. The proper letters of request are on file:

The Rev. Andrew Burmeister, pastor of Our Redeemer Lutheran Church, Kallangur, Queensland, Australia.

The Rev. Joel Ehler, pastor emeritus of St. John’s Lutheran Church, Frankenmuth, Michigan, by transfer from the WELS.

The Rev. Nile Merseth, pastor of River Heights Lutheran Church, East Grand Forks, Minnesota, by transfer from the WELS.


Mr. George Kellermann, teacher at Trinity Lutheran School, West Bend, Wisconsin.

Mr. Ryan Rathje, principle at Mt. Olive Lutheran School, Mankato, Minnesota.

CLOSINGS AND TRANSFERS
The last service of South Lake Lutheran Church, Clermont, Florida, was held on November 26, 2006.

The last service of Beautiful Savior Lutheran Church, Springboro, Ohio was held on January 7, 2007.

St. Paul Lutheran, Clintonville, Wisconsin, was transferred to the Wisconsin Evangelical Lutheran Synod on May 8, 2007.
The Rev. Daniel Basel was installed as the Evangelical Lutheran Synod Giving Counselor on February 13, 2007, in Trinity Chapel at Bethany Lutheran College, Mankato, Minnesota. Vice President Glenn Obenberger preached the sermon and President John Moldstad performed the rite of installation.

The Rev. Jeffrey Smith (WELS) was installed at Christ Lutheran Church, Windsor, California, on May 20, 2007. The Rev. Kent Dethlefsen preached the sermon and the Rev. Arlen Dethlefsen performed the rite of installation. Pastor Smith also continues to serve at Living Word Lutheran Church (WELS) in Petaluma, California. Other pastors participating in the service were the Reverends Johnold Strey (WELS) and Will Kant (WELS).

The Rev. Matthew Brooks was installed as assistant pastor at Mt. Olive Lutheran Church, Mankato, Minnesota, on May 20, 2007. The sermon was preached by the Rev. Steven Arlen Dethlefsen performed the rite of installation. Pastor Smith also continues to serve at Living Word Lutheran Church (WELS) in Petaluma, California. Other pastors participating in the service were the Reverends Johnold Strey (WELS) and Will Kant (WELS).

Four anniversaries of ordination are being observed this year:
- The Rev. Emile Lottman 55 years
- The Rev. Robert Carter 55 years
- The Rev. Herbert Larson 50 years
- The Rev. Gregory Haugen 25 years
- The Rev. Bradley Homan 25 years
- The Rev. Gregory Sahlstrom 25 years
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SYNODICAL MEMBERSHIP

Certain churches and pastors struggled with the synod’s 2005 adoption of the Public Ministry of the Word (PMW), the subsequent suspension of Pastor Rolf Preus, and also the ruling by the Appeals Commission. Since the conclusion of last year’s convention, the following congregations and their pastors are no longer members of the Evangelical Lutheran Synod:

First American Lutheran Church, Mayville, North Dakota – October 25, 2006
St. Paul Lutheran Church, Escondido, California – January 5, 2007
Wayfarers’ Chapel, Fillmore, California – January 5, 2007
Reformation Lutheran Church, Hillsboro, Oregon – January 5, 2007
Faith Lutheran Church, Litchfield, Illinois – February 11, 2007

The reason for the removal of these congregations (other than Faith, Litchfield, Illinois) was the selective fellowship filing of protest made by these congregations and pastors. The termination of membership should be viewed as self-exclusion since our synod does not recognize communion and pulpit/altar fellowship with only a certain segment of the synod. It is with great sadness that this announcement had to be made. Let us pray that God blesses our synod with true unity as we strive together to confess his truth and promote his life-saving Gospel.

The congregation of Faith Lutheran Church in Litchfield, Illinois, suspended fellowship with our synod, contending the synod to be guilty of false doctrine because of its adoption of the PMW in 2005.

CLERGY ROSTER

The Rev. Steven Brockdorf was removed from the clergy roster of the Evangelical Lutheran Synod on January 5, 2007.

The Rev. Leslie Lanier was removed from the clergy roster of the Evangelical Lutheran Synod on January 5, 2007.

The Rev. Robert Lawson, Jr., was removed from the clergy roster of the Evangelical Lutheran Synod on January 5, 2007.

The Rev. Stephen Schmidt suspended fellowship with and was removed from the clergy roster of the Evangelical Lutheran Synod on February 11, 2007.

RESIGNATIONS AND APPOINTMENTS

Mr. Norman Holte resigned from the Committee on Archives and History in August 2006. Professor Mark Harstad was appointed to serve the remainder of his term.

The Rev. Matthew Thompson resigned his pastorate at Christ Lutheran Church, Windsor, California, and resigned from the clergy roster of the Evangelical Lutheran Synod in November 2006.

Mr. Jon Bruss resigned from the Board of Regents in December 2006. Dr. Willis Anthony was appointed to serve in this position until the time of the 2007 Synod Convention.

The Rev. Bradley Homan resigned from the Board for Publications in December 2006.

Mr. Greg Griffin resigned from the Board of Trustees on January 22, 2007.


DEATHS

Mrs. Hazel Gerbhardt, widow of the Reverend Lewis Gerbhardt, was called home on June 21, 2006. Funeral services were held at Grace Lutheran Church, Vero Beach, Florida.

APEAL FROM ST. TIMOTHY

On April 23, 2007, the congregation of St. Timothy Lutheran in Williamsburg, Iowa, together with its pastor, the Rev. Karl Heck, informed the synod that it intends to make use of the appeals process. The reason for their appeal is that, in the President’s Newsletter for the month of February, an announcement was made that declared the congregation and pastor to be out of fellowship with the Evangelical Lutheran Synod as a result of St. Timothy’s selective fellowship declaration of protest.

In order for the congregation to have the right to the appeals process, it is necessary for a suspension of fellowship to be declared. At the time of its decision to appeal, such a suspension had not occurred. The circuit visitor, the Rev. Wayne Halvorson, had been asked to follow up on the case in order to determine if the congregation and pastor were willing to remove the selective fellowship portion of the protest.

In consultation with the Rev. Halvorson, your president has reached the conclusion that St. Timothy and Pastor Heck are unwilling to remove the selective fellowship declaration. For this reason, and in view of the fact that the congregation chooses to make application to the synod for an appeal, it needs to be recognized at this time that the congregation and its pastor are no longer members of the synod. The understanding here is that, because of the nature of this particular protest, synodical membership has been forfeited. The dismissal can be viewed as self-exclusion.

In accord with the guidelines, the Board of Trustees has nominated a slate of eight pastors and six laymen to serve as the Commission on Appeals. From this slate the convention is to elect three pastors and two laymen to serve on the commission. This slate is to be ratified by the convention, after which the election will take place. A ballot has been prepared to facilitate the election. After the election the documentation will be turned over to the commission so that they may weigh all the evidence before ruling on the appeal. The commission will organize itself and prepare to render a decision.

We pray that God will grant us a peaceful convention, that we will be able to focus our attention on the vital work before us, and that we send an unmistakable signal that doctrinal unity in a church body means practicing full communion and altar fellowship among its complete membership. May God grant us true peace as we strive to carry out the work of his great commission in the many avenues he has provided within the activities of our beloved Evangelical Lutheran Synod.

ELS HISTORICAL SOCIETY

The ELS Historical Society was selected to receive one of seventeen Awards of Commendation from the Concordia Historical Institute for its 2004 annual meeting program and DVD: Understanding Our Heritage – Through the Stories Handled Down from Our Forebears. The Historical Society was founded in 1996. It assists individual congregations as well as the synod’s Committee on Archives and History in historical research and the preservation of items of historical interest. The Historical Society also publishes a quarterly newsletter, Oak Leaves, and prepares a program of historical interest in conjunction with their annual meeting.

EVANGELISM 2007

The theme for this year’s convention centers our thoughts on the subject of evangelism. We thank our synod’s Board for Evangelism for assisting in planning and leading the workshop format intended to supplement the brief essay by the Rev. Erwin Ekhoff. We hope that delegates, pastors and guests will attend the sectionals scheduled for Wednesday and Thursday mornings and through the various presentations and discussions gain some insight on the need and the joy of bringing the news of salvation in Christ to people in our communities. The
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**CIRCUIT VISITORS’ CONFERENCE**

On September 21–22, 2006, the Circuit Visitors of the Evangelical Lutheran Synod met for the annual Circuit Visitors’ Conference in Burnsville, Minnesota. The visitors from eleven of the twelve circuits were present. The Rev. Jonathan Madson led a discussion on “Ways to Restore Harmony.” Reports were received from the college and the seminary by their respective presidents. Much attention at the conference centered on advising the president concerning issues related to the General Pastoral Conference in October of 2006. As an item of business, the visitors awarded the title of Pastor Emeritus to the Rev. John Schmidt.

**HOME MISSIONS SEMINAR**

On January 30 – February 1, 2007 our ELS Board for Home Missions conducted its biennial Home Missions Seminar in Orlando, Florida. The special speaker for the occasion was WELS pastor, the Rev. Steven Blumer from Risen Savior Lutheran Church in Orlando, Florida. Pastor Blumer began an exploratory mission in January 1998. Today the church has over 200 members and is planning construction of a school this year. Mr. Michael Klatt from the Lutheran Home at Belle Plaine, Minnesota, also spoke to the missionaries about “Jesus Cares” as a potential outreach tool in their communities.

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On August 4–6, 2006, sixty teachers and their families attended the ELS National Teachers’ Convention at the Marriott Inn in Arlington, Virginia, near Washington, DC. This was the first time in 32 years that a synod-wide gathering of our teachers was held. “Blessed With Freedom” served as the theme. A special grant enabled substantial assistance for those who attended. Your president preached at a special communion service for the teachers on August 6, and the Rev. David Russow served as liturgist.

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Teens from throughout the synod gathered in Salt Lake City, Utah, the weekend of July 28–30, 2006, for the annual Lutheran Youth Association Convention. The theme for the convention was Let Us Ever Walk with Jesus focusing on the three offices of Christ: Prophet, Priest and King. The host congregation was Hope Lutheran of West Jordan, Utah, served by Pastor Aaron Hamilton. The convention for 2007 is set for July 26–29 at the campus of our Bethany Lutheran College.

**COLLOQUIY**

We are pleased to report that on March 20, 2007, the Rev. Thomas Zeller successfully completed his colloquy before a seven-member committee. Members who served with the president on the Colloquy Committee were: the Rev. John Petersen, Prof. Juul Madson, Vice Pres. Glenn Obenberger, Mr. Paul Twiet, Mr. David Ewert and Pres. Gaylin Schmeling. Under our new guidelines adopted at the 2006 convention, we now have two parts to the colloquy procedure and a selected period of time is expected of the colloquent to attend classes at our Bethany Lutheran Theological Seminary. Pastor Zeller serves congregations in Roseau and Radium, Minnesota. We look forward to receiving him formally into membership on Tuesday morning of our convention week. The congregation at Roseau is applying for membership at this year’s convention, while the church at Radium plans to remain independent but in doctrinal fellowship with the ELS.

**FINANCIAL CHALLENGES**

Congregational contributions toward our budget in 2006 totaled about $692,000. The adopted budget for 2006 was $789,000. This meant for a shortfall of $97,000 in gifts received from our congregations for 2006. As a result of this deficit, the Board of Trustees at its February meeting determined it necessary to reduce the previously adopted 2007 budget of $789,000 (same as 2006) to $735,000.

God has blessed our synod with numerous avenues for proclaiming the Gospel. We support mission work in Peru and Chile, as well as in Korea and India. [The financial support for the work of Lutheran Mission of Salvation–India (LMSI) comes from special grant funds and is not included in our annual synod budget.] Our home mission program is also active, the latest exploratory being the location of Farmington, Minnesota, just south of the Twin Cities. Our prayer is that our congregations would rebound with their annual gifts toward the work of our synod, even as we give thanks to God for the mission opportunities he provides.

**LUTHERAN SCHOOLS OF AMERICA**

In 2005 a special two-year grant was received from the Marvin M. Schwan Charitable Foundation for funding the position of the Lutheran Schools of America (LSA) presidency. In light of the shortfall in congregational contributions toward the general synod budget and also taking note of the lack of special donations to carry the LSA presidency position beyond the initial two years covered by the grant, the Board of Trustees wrestled with attempting to determine what would be the most appropriate course of action. At the February meeting of the Board of Trustees, following much discussion, a motion to extend funding for the LSA presidency position failed. Nevertheless, the trustees still voiced support for moving ahead with the concept of LSA, noting also that the synod in convention has endorsed LSA and has approved guidelines for the Board for Lutheran Schools of America.

A challenge for the new Board for LSA, as well as for the synod, is to determine how best to move forward in implementing the goals of LSA. We are grateful for the efforts of Mr. Michael Butterfield in serving these past two years as the president of LSA. Our prayer is that what already has been accomplished through LSA will continue to serve as seed for the future. The great focus that Lutheran Schools of America has placed on training young souls in the truths of Christ’s holy word and on the excellence of a Christian classical education approach cannot be lost. This is a vision continuing to be caught by many within (and without) our church body. We need to push forward, even when there are some obstacles to overcome.

It is important that the For You and Your Children offering move ahead and receive full attention from our pastors and congregations. We will want to hold open the possibility that a special gift or estate of some magnitude might be received for LSA through the channels of our synod’s planned giving office. Many still are in need of a greater explanation of all that LSA
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the world to come. What we do now in the area of educating our children for eternity through
the life-giving Gospel of Christ will in large part have a significant impact on the future of
our synod. May we keep the initiatives and goals of LSA before our people as we ask God’s
continued blessings upon our church body.

BOOK OF SERMONS
A book of historic sermons and messages entitled Forget Not All His Benefits by former
president the Rev. George M. Orvick has recently been published and will be made available
for sale at our convention. The Board for Publications has received some special gifts to help
defray the costs of this project. Pastor Orvick served as president of our synod for twenty-eight
years. The sermons and messages cover the period of time in our synod from 1970–2002. We
urge all to get a copy of this book and to encourage its use in the congregations of our synod.

KOREA
The newest foreign mission for our synod is East Seoul Canaan Lutheran Church in Seoul,
South Korea. The congregation already has over 130 members and is served by Pastor Young
Ha Kim. At the end of March and the first part of April, the Rev. Steven Petersen, our synod’s
Missions Counselor, and your synod president made a visit to the mission, bringing greetings
from the members of our synod. Preaching on Palm Sunday, April 1, our Korean brothers and
sisters in Christ were reminded by your president that the salvation won for us by the blessed
Son of David who came riding once in Jerusalem in the name of the Lord still comes riding
sisters in Christ as they reach out with the saving Gospel of Christ in the Land

INDIA
Two men from India, Kalyan Kumar Gollapalli and Pradeep Kumar Lingala, arrived in the
month of January to study at our Bethany Lutheran Theological Seminary. Upon completion
of their seminary training, Kalyan and Pradeep hope to return to their native country and serve
as pastors and teachers in the Lutheran Mission of Salvation—India. Another twenty-three
men from LMSI are receiving seminary level education by visiting professors from the U.S.
In the fall of 2006, the Rev. David J. Webber and the Rev. Steven Sparley conducted classes
in Rajahmundry. This past January two other instructors, Prof. Adolph Harstad and Prof.
Michael Smith, spent time in Hyderabad offering the seminary training.

THOUGHTS OF FAITH
With the knowledge of the synod’s Board of Trustees and also the Board of Directors of
Thoughts of Faith, a church-related organization of our synod, your synod president appointed
a special committee (Exploration Committee) to investigate the possibility of having Thoughts
of Faith (TOF) be brought more directly under the auspices of our synod. On March 15,
2007, the first meeting was convened and future meetings are scheduled. Those who serve with
the president on this committee are: Kermit Traska, Paul Schneider, Steven Petersen, Adolph
Harstad, Paul Tweet, Craig Ferkenstad (recording secretary pro tem), Keith Wiederhoeft, Keith
Boheim (advisory consultant) and your synod president.

All individuals in attendance were in agreement that TOF could feasibly come under the
direct control of the synod, most likely under the direction of the Board for Foreign Missions.
This realizes that the Board for Foreign Missions may need restructuring. The special funding
for Thoughts of Faith that is granted through the Mission Advancement Project (MAP) would
not be endangered by such an arrangement.

With the unanimous advice from this ad hoc committee, I am asking this year’s convention
to adopt the following resolution: “BE IT RESOLVED, That the synod endorse the continued
exploration and feasibility study of bringing the church-related organization of ‘Thoughts of
Faith under the direct auspices of the Evangelical Lutheran Synod.’”

AUSTRALIA
In August 2006, Our Redeemer Lutheran Church of Kallangur, Queensland, Australia,
welcomed its new pastor, the Rev. Andrew Burmeister. Candidate of Theology Burmeister was
ordained and installed by the Rev. Brad Kerkow, who was visiting his homeland at the time.
Over seventy people were in attendance for the occasion. The congregation is in the process
of selling their building and considering a move to another location. Our prayers go with our
brothers and sisters in Christ as they reach out with the saving Gospel of Christ in the Land

FOCUSING ON OUR FUTURE
Our beloved Evangelical Lutheran Synod has undergone a difficult period. It is regrettable
that some congregations and pastors have in this past year felt compelled by conscience
to exclude themselves from our confessional fellowship. The Public Ministry of the Word
document adopted in 2005 truly is a doctrinal statement in keeping with the pure teaching of
Holy Scripture and in accordance with our Lutheran Confessions. The study of the doctrine
of the public ministry no doubt will occupy some attention by our synod in years to come.
just as we pledge ourselves to examine all of our confessions in the light of God’s holy Word.
Yet we strongly urge our congregations, our pastors, our professors and all of our laity to focus
attention on the great task before us: preserving and proclaiming—not only adhering to the
true doctrine but eagerly desiring to share the Gospel by way of evangelism/missions as the
twin foci for our synod. There are so many souls in our world who do not know the saving
news of Christ’s atoning sacrifice for sins. A great responsibility and awesome privilege lies
before us. Can we and will we be able to set our sights on gleaning the “fields that are ripe unto
harvest”? With the Lord’s gracious help, we move ahead. We pray that he gives us the wisdom,
the strength and the love for souls to do the work of evangelists while it is still day, “before
the night cometh when no man can work.” Shall we not resolve to commit ourselves at this year’s
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Each year the opportunity presents itself for leaders from the ELS and the Wisconsin
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from our Doctrine Committee met with the representatives from the WELS Commission on
Inter-Church Relations in order to address concerns that have arisen on the subject of women
communing women.

As a result of the discussions at the forum, it was decided that a future meeting take place
that would be arranged by the two synod presidents. On December 18, 2006, a subcommittee
represents and of the potential benefits reaped not just for this present world but especially for
the world to come. What we do now in the area of educating our children for eternity through
the life-giving Gospel of Christ will in large part have a significant impact on the future of
our synod. May we keep the initiatives and goals of LSA before our people as we ask God’s
continued blessings upon our church body.

BOOK OF SERMONS

A book of historic sermons and messages entitled *Forget Not All His Benefits* by former
president the Rev. George M. Orvick has recently been published and will be made available
for sale at our convention. The Board for Publications has received some special gifts to help
defray the costs of this project. Pastor Orvick served as president of our synod for twenty-eight
years. The sermons and messages cover the period of time in our synod from 1970–2002. We
urge all to get a copy of this book and to encourage its use in the congregations of our synod.

KOREA

The newest foreign mission for our synod is East Seoul Canaan Lutheran Church in Seoul,
South Korea. The congregation already has over 130 members and is served by Pastor Young
Ha Kim. At the end of March and the first part of April, the Rev. Steven Petersen, our synod’s
Missions Counselor, and your synod president made a visit to the mission, bringing greetings
from the members of our synod. Preaching on Palm Sunday, April 1, our Korean brothers and
sisters in Christ were reminded by your president that the salvation won for us by the blessed
Son of David who came riding once in Jerusalem in the name of the Lord still comes riding
into our hearts today by his word and sacraments. At this service the installation of Teachers
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We believe the opinion brief is helpful and shows a common commitment toward good order by both of our synods that have enjoyed doctrinal fellowship with each other since 1872. We thank God for granting to our church bodies the same resolve that the apostle Paul urged for the congregation at Philippi, namely, to “stand firm in one spirit, contending as one man for the faith of the gospel” (Philippians 1:27).

CONFESSIONAL EVANGELICAL LUTHERAN CONFERENCE

Plans are being made for the 15th anniversary of the Confessional Evangelical Lutheran Conference (CELC). The next triennial convention will be hosted by our sister church body, the Ukrainian Lutheran Church, and is scheduled to convene June 3–5, 2008 in Kiev. “Make Known the Manifold Wisdom of God” will serve as the theme for the anniversary celebration.

Some of the benefits that accrue to member churches of the CELC are: confessional unity; fraternal encouragement; highlighting of outreach focus; and the fostering of indigenization for missions. In relation to this last point, we should observe that, since many of the current member church bodies in the CELC developed from former mission fields, there is always a sincere interest in seeing more national churches become organized and join the conference whenever application for membership seems appropriate.

CONGREGATIONS VISITED DURING THE PAST YEAR

First Trinity, Marinette, WI; St. John’s, Frankenmuth, MI; Trinity, West Bend, WI; Holton, Holton, MI; Redeemer, Iola, WI; Faith, Clara City, MN; Bethany, Luverne, MN; New Life, Sebring, FL; St. Timothy, Lombard, IL; River Heights, East Grand Forks, MN; Mt. Olive, Mankato, MN; East Seoul Canaan, Seoul, South Korea; Saude, Lawler, IA; Jerico, New Hampton, IA.

PASTORAL CONFERENCES ATTENDED

Circuit Visitors’ Conference; General Pastoral Conference; Circuit 7 Conference; Great Lakes Pastoral Conference (Circuits 3–6); West Coast Conference (Circuits 11–12); Circuit 9 Conference.

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Before the victorious Jesus ascended, he commissioned his people, beginning with the apostles and disciples, to take his message to the ends of the earth. God wills that his people preach, speak, and live according to his message of salvation. The angels are not summoned to preach, speak, and believed the message of the angels, and scurried on their way telling the good news. The downcast disciples, the ones who were slow to believe, were schooled by the risen Jesus as they made their way to Emmaus. Believing his words, they hastened back to Jerusalem to tell the message of the bodily resurrection of the Victim who had become Victor. The Apostles who had been unjustly jailed (Acts 5) could not help but speak of the one who had set their hearts free. Declare his praises!

It belongs to the office of a priest to be a messenger of God and receive from God himself the command to preach his word. The excellencies or praises, says Peter, that is, the wonderful work that God has performed in you, in bringing you out of darkness into light, you are to proclaim. This is the highest office of a priest. And the way you are to preach is by one brother proclaiming to another the powerful word of God; how you have been called to eternal life. Thus shall you also instruct others how to come to the same light. For our whole duty is discharged in this, that you confess what God has done for you; and then let it be your chief aim to make this known publicly and to call everyone to the light to which you have been called. Where you see people who are ignorant, you are to direct and teach them as you have been taught, namely, how a man may be saved through the virtue and power of God, and pass from darkness to light.

So we see that the first and foremost eminent office we as Christians are to discharge is that we make known the praise of God. What then are the praiseworthy things and the noble deeds God has wrought? They are, as we have often said (1 Peter 1:3, 13), that Christ, through the power of God has wounded death, chained hell, subdued sin, and brought us to eternal life. These are the excellencies or virtues so great that it is impossible for any man to comprehend them, and as to doing them, that is out of the question.¹

¹ Martin Luther, Commentary on Peter and Jude, pages 106, 107, Kregel Classics, Grand Rapids, MI.

Declare his praises

Peter unearths the praises, the excellencies, the mighty works of God, the mercies of our God in the opening verses of his letter.

²Praise be to the God and Father of our Lord Jesus Christ! In his great mercy he has given us new birth into a living hope through the resurrection of Jesus Christ from the dead, ²and into an inheritance that can never perish, spoil or fade—kept in heaven for you, ³who through faith are shielded by God's power until the coming of the salvation that is ready to be revealed in the last time (1 Peter 1:3–5).³

Peter’s immediate audience is the Christians in Asia Minor, modern day Turkey. He names them “God’s elect, strangers in the world, scattered throughout Pontus, Galatia, Cappadocia, Asia and Bithynia, who have been chosen according to the foreknowledge of God the Father, by the sanctifying work of the Spirit, for obedience to Jesus Christ and sprinkling by his blood” (1 Peter 1:1–2). The praise of God is his plan, execution, and distribution of salvation without any merit or worthiness in us. Before creation day one, God had planned the salvation of mankind. When the time was right, he sent his one and only Son, to be the Savior of every nation. God’s Son and Mary’s Holy Boy lived a flawless life and spilled precious blood. The punishment that he endured brought us peace. While Jesus is the sign which was spoken against (Luke 2:34), he alone was lifted up on the cross and won our salvation. The perfect life of Jesus, his agony on the cross and empty tomb, which has taken away the sin of the world, come to us unworthy folk through the sanctifying work of the Spirit. The Holy Comforter uses Law to condemn hearts and minds. The Gospel, in Word and Sacraments, his chief tool brings comfort to undeserving sinners like us, keeping us in the faith, bringing us to our eternal hope. He is protecting and shielding us through faith in Jesus.

Luther comments:

What then is the treasure with which we are redeemed? Not corruptible gold or silver, but with the precious blood of Christ, the Son of God. The treasure is so costly and precious that the mind and heart of man cannot contain it; so precious that a little drop of this innocent blood would have been sufficient for the sin of the whole world; yet it was the good pleasure of the Father to pour out his grace so richly and to let it cost him so much that he permitted his only Son, Christ, to shed all his blood, and give us this treasure entirely gratuitously. Therefore it is his will that we cast not such rich grace to the wind or lightly esteem it; but let it move us to live in fear that this treasure not be taken from us.³

Declare his praise in the midst of loss, suffering, persecution, hardship, and affliction.

²In this you greatly rejoice, though now for a little while you may have had to suffer grief in all kinds of trials. These have come so that your faith—of greater worth than gold, which perishes even though refined by fire—may be proved genuine and may result in praise, glory and honor when Jesus Christ is revealed. ³Though you have not seen him, you love him; and even though you do not see him now, you believe in him and are filled with an inexpressible and glorious joy, ⁴for you are receiving the goal of your faith, the salvation of your souls (1 Peter 1:6–9).

Tough times were in store for those to whom Peter was speaking. This did not diminish their inexpressible joy because their hearts were fixed on the mercy of God, the praise of God. Jesus

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Peter was well acquainted with pain and suffering. He denied the Savior and with great sadness fled the presence of Jesus and wept bitterly. The look of Jesus was followed with tender restoration and forgiveness. Peter urges us, in the midst of the struggles of life, to focus on the eternal, the final prize. The full compensation of the grace of God awaits the believers in heaven (Luke 18:28–30). Our suffering and our witness to the truth in this life is temporary. Since our time here on earth is limited, today is the day to speak. Peter spoke, preached, and shared the message of the risen Savior. This message was his hope and deliverance from this world. The resurrection of our Lord is an inheritance that does not fade away, a pledge of our bodily resurrection to come.

Declare his praise by loving one another

22Now that you have purified yourselves by obeying the truth so that you have sincere love for your brothers, love one another deeply, from the heart (1 Peter 1:22).

When people come to our churches what do they perceive, see, feel, and hear? When the visitor interacts with members and pastor, what do they perceive, see, feel, and hear? It is good for us as pastor and people to take a good look at our house, our congregation, before we invite anyone to come. Pastor Mark Jeske has written this:

Jesus said on Maundy Thursday evening, “People will know that you are my disciples if you love one another.” Christians in the early church became famous for sharing with one another, taking care of the sick, poor, and needy among them, for their hospitality and generosity, for treating with dignity and respect people who did not rank high in first century society: slaves, widows, the elderly, and children. Nothing has changed in two millennia. Today congregations that not only talk about doctrines but demonstrate Christian love find respect and credibility for their message. Peter’s point is that true love is more a matter of the head than of feelings. Real love is a choice—choose to show it in your lives!

The world that many unchurched people live in is cold, heartless, cruel, impersonal, and uncaring. As they find love and acceptance from loving Christians, they will also find love and acceptance from a loving Father.

The love of Christ compels us, holds us in its grip, and seizes on every fiber of our being. The love of Christ shapes us into his evangelists. St. Paul dwells on that love and how it had radically changed his life. The wonder of Christ’s love was Paul’s constant banquet. His inspired reasoning went something like this, “Since Christ had saved a man like me, anybody could be saved.” We are included in this great salvation. We have come to love God because he first loved us. The Spirit who poured this love into our hearts gives us the Spirit-given ability to love others. The love by which Christ loved Paul and gave himself for him was the very love which brought heartfelt concern for Paul’s fellowmen. Paul desired his own condemnation rather than have his kinsmen according to the flesh perish everlastingl. The Apostle Paul prayed for us this way, “May the Lord make your love increase and overflow for each other and for everyone else, just as ours does for you” (1 Thessalonians 3:12). May genuine love grow and flourish among us.

Scripture reveals how we are to live in harmony with one another and love one another. The conduct and behavior we display testify to the faith that abides in our heart. The apostle Peter writes, “Dear friends, I urge you, as aliens and strangers in the world, to abstain from sinful desires, which war against your soul. Live such good lives among the pagans that, though they accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us” (1 Peter 2:11, 12). Our life is an imperfect message, and we pray that our conduct is not a hindrance to the Gospel message.

Luther encourages us to love this way:

Thou sacred Love, grace on us bestow,
Set our hearts with heav’nly fire aglow
That with hearts united we love each other,
Of one mind, in peace with every brother, Lord, have mercy!

Declare his praise as living stones

‘As you come to him, the living Stone—rejected by men but chosen by God and precious to him— 22you also, like living stones, are being built into a spiritual house to be a holy priesthood, offering spiritual sacrifices acceptable to God through Jesus Christ (1 Peter 2:4–5).

The basis for Peter’s inspired words is found in the Prophet Isaiah, who foretold the coming of the precious cornerstone (Isaiah 28:14–16). It is not unusual that Peter, the rock, would be led to use a metaphor such as the living Stone. We have come to believe that the foundation, head, and cornerstone of the church, is Jesus Christ, the precious living Stone. Jesus was tested and remained pure. Through faith in him, we are set in place to be living stones.

Stones are unique, special, and different from another. As we think about our congregations, each is like a living stone. Some are in the country and etched with age, rich in history and gifted with God’s people. Others are in the city, lighting the way in this frazzled, fallen world. Some congregations are declining, struggling and dealing with these changes. Other congregations are wealthy, flourishing with children, teaching, and making music to the Lord. Some congregations ignore their earthly surroundings and the inevitable changes which are consuming them. Some congregations, for a variety of reasons, ultimately lose their ability to season the community into which God has placed them. Understanding our congregational history and our community is essential. Demographic work is worth its weight in gold. After all we would not consider it good stewardship to send a flyer to a senior’s residence inviting them to enroll in our preschool. Basic demographic information is available at no or little cost through your local community organizations. The city, county and chamber of commerce will tell you about planned growth and expansion, extension of city water and sewer, school districts and enrollments, churches and local activities. A company such as “Percept” may also be contracted to accomplish a more thorough, detailed demographic plan.

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Declare his praises, remembering from where we have come

Once you were not a people, but now you are the people of God; once you had not received mercy, but now you have received mercy (1 Peter 2:10).

With these words, Peter stirs the pot of the prophet Hosea (Hosea 2:23). On the day of our birth, connected to mom and dad, we were spiritually disconnected from God. We belonged to Adam, wallowing in darkness and separated from God. We were lost and condemned creatures. That is who we were. Remember what God has done, is doing, and what he will do for you. We have become the people of God, born not by the will of a man, but of God. While God brought about this great reconciliation, sending his one Son through his people Israel, we Gentiles were always on his heart, included in his mercy. This mercy was delivered to us personally through water connected with the Word (1 Peter 3:21). Baptism washed our sin away and renewed our heart, giving us faith in Jesus who gave the complete blood sacrifice to us personally through water connected with the Word (1 Peter :21). Baptism washed our sin away and renewed our heart, giving us faith in Jesus who gave the complete blood sacrifice for the sin of the world.

Listen to a summary of what we have become by the grace of our God. Pastor Mark Jeske writes: Here is what you are brothers and sisters:

- a chosen people — God so loved not only the world, but he so loved you in particular that he sought you out and brought you to faith—he wanted you.
- a royal priesthood — not one or the other but both! You are both adopted into the royal family of heaven and anointed into the holy priesthood of God. This means that you have full and free access to communicate with God, to pray directly, needing no other mediator than Jesus Christ, and you are commissioned to a lifelong spiritual ministry of love and service.
- a holy nation — by faith in Christ you have become part of the great army of believers, that invisible network that has become what the visible nation of Israelites under their monarchy never were: a nation of holy people. Faith in Jesus Christ makes you holy and it makes you a part of the great Christian church on earth and in heaven, the communion of saints.
- a people belonging to God — there is an enormous satisfaction in realizing that you are connected to God, that you have a place, a spiritual home, connections of mutual obligations. We are God’s possession not as slaves, as things that are owned, but as children for whom he accepts a huge and unending obligation.  

Declare His praises! We are royalty, servants of the King most high, equipped to carry on His work. In Psalm 110 David speaks about the willing service which the Lord’s priestly people render to Him. Luther comments:

When people learn to know Christ through the Gospel, when they believe that they obtain God’s forgiveness of their sins through Christ and become acceptable to God for Christ’s sake, the right service of God develops as a consequence within the heart. Where such a faith exists, the Holy Spirit also works in the heart, as we have said before, so that a man develops such a desire and love for God that he wants to obey Him. Such a man begins to fear God with all his heart, he trusts Him under all conditions of his life, he calls upon Him in all his needs, he is steadfast in the confession of His Word, by His life he praises God before all the world, and for His sake he suffers and bears whatever God is pleased to send him. Such are genuine and true forms of service, and they please God very well because they are done with faith in Christ. They proceed from within the heart, which has now become “a new creation” in Christ, as St. Paul calls it in Galatians 6:15. 

A BIBLE STUDY

(For personal and congregational use)

Declare his praise! Let’s take a tour of the library of the Holy Spirit so that we might know and apply the varied ways we are able to declare his praises. A study of the Bible, and specific words, such as “exangello euaggelion,” “to publish, or celebrate the good news,” offers not only an interesting field for research but the most glorious of messages for thirsty sinners. God’s Word takes us on a journey that has its origin in eternity, revealed in time and sung from the window of heaven. This message called us to faith and invites us to join in the long line of witnesses who have spoken His praise.

Declare His praises—with instruction, Matthew 10:5–7

Who were the messengers?

Who was the audience?

What was the message?

Declare His praises—far and wide, Luke 9:60

Discuss the priority of evangelism in your life and in your congregation.

Discuss the sacrificial nature of following Jesus.

Declare His praises—priorities, the issue of where, Acts 1:8

Discover the meaning of the word “witness”.

Start at home and go to the ends of the earth—discuss the work of Home and Foreign Missions in our Synod.

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Peter testifies about the miracles and salvation of God. Note the reaction.

Declare His praise when you are—scattered, persecuted and afflicted, Acts 5:12–32; Acts 8:1–4

The afflicted and persecuted speak out. Does it seem that when life is easy and favorable, our desire for the word and sharing that word lessens?

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Declare His praises—reporting, Acts 14:27
What is required of a reporter?
What is a reporter to do?
What had Paul and Barnabas done and what did they report?

Declare His praises—reasoning with one another, Acts 17:2; 19:8-9; 20:7-9
Talk about the relationship of evangelism and apologetics.

Declare His praises—proclaiming, 1 John 1:2–3
Discuss what the Apostles heard, saw, and touched.
Discuss their experience, testimony and frank proclamation of the message.
Also refer to the words of Jesus, John 16:25

Declare His praises—from within, 1 Peter 2:9
Christians can’t keep still, or quiet about the glorious message of Christ. “My lips no more can silence keep”. Examine and sing “From Heav’n Above To Earth I Come,” Hymn 123, ELS Hymnary, vs. 14.

Discuss ways you have spoken with your lips and with your life. Consider the shepherds at Christmas, the Emmaus disciples, Peter and John before the Sanhedrin (Acts 4:20)

Declare His praises—prepared to give an answer, 1 Peter 3:15
How does my congregation prepare me to give an answer?
Talk about the importance of catechism training, and Bible study.
Are we as ready as we think we are to give an answer?

GO AND TELL … COME AND SEE
These are two general principles which help us in our task of evangelizing. As the people of God we gather to be taught and are scattered to tell the message. We open our doors to all, inviting them to come and see. General truths which permeate the “go and tell” and “come and see” strategies are these: identity and working with a sense of urgency.

Identity
Jesus delivered the Great Commission in a variety of ways: “make disciples,” “preach the good news,” “preaching repentance and remission of sins,” and “I am sending you.” The Book of Acts announces to us that we are His witnesses.

If we check through our church constitutions, we will undoubtedly come across a purpose statement or mission statement. Here are two examples along with a third example from our own synod.

1) The purpose of this Congregation is the expansion of His Kingdom in the hearts of the Congregation members and to all people throughout the world, “For all have sinned and fall short of the glory of God” (Romans 3:23). “Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I will be with you always, to the very end of the age” (Matthew 28:19, 20).

2) The purpose of our congregation is to worship God, who gives life through Word and Sacrament; to serve one another in love and fellowship; and to proclaim forgiveness and salvation to all through Jesus Christ alone.

3) The Synod exists to carry out the command of Jesus Christ to preach the Gospel to every creature (Mark 16:15; Matthew 28:19–20), to contend for the faith (Jude 3), and to promote the development of Christian life (Galatians 5:22-25) within its membership.

A mission statement by itself is perhaps not as important as the process, the study of Scripture, and the resultant understanding of the mission of God in and through the church. The initial, actual wording of a mission statement may be done by a small group, and most mission statements are not that different from each other since they are derived from the same Scriptures. A mission statement helps a congregation structure itself and enables the congregation to eliminate a ministry or two that have outlived their reason(s) for being. A mission statement also may serve as a springboard for new, God pleasing ministry.

Make a list of all organizations, programs, and group meetings in your church. Check the ones that nurture and have opportunity for outreach. Can those that are not outreach oriented add that aspect to their ministry? Is there a passion and priority to seek the lost?

Working with a sense of urgency
Today is a day of grace. Today is the day of salvation. We are to work while it is still day, before the night comes when no man can work. Is there a sense of urgency among us to proclaim God’s praise to a neighbor, friend, relative, and stranger? Each congregation is faced with the task of proclaiming the message of salvation, the Good News. Even though the most arrogant will boast with Satan according to John Milton in “Paradise Lost”, “Better to reign in hell than serve in heaven”; the rage, the eternal darkness, the separation, the pain, and the punishment and reality of hell remain. Hell has not been closed. Its terrors and torments are real. The unbeliever resides there eternally. The proclamation of the Good News is the singular message which delivers us from the punishment and consequences of hell. The Gospel announces to us that our permanent address is heaven, and brings us to this holy place with many rooms. My, what a grand exchange! Do we see and sense the urgency of proclaiming the Gospel? Have we spent too much time wallowing in self-righteousness with the older son, rather than following the model of our Father and his angels who rejoice over sinners who repent (Luke 15: 25–31)? Now is the accepted time, the day of salvation. People are dying and we have the message of life for them. Where do the days and months go? Busy we are, but are we doing the right things, or are we Burdened Under Satan’s Yoke? Perhaps pastor and people have not come to see the priority of declaring his praises.

9 Evangelical Lutheran Synod Constitution and By-Laws, Chapter III, page 3
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These are two general principles which help us in our task of evangelizing. As the people of God we gather to be taught and are scattered to tell the message. We open our doors to all, inviting them to come and see. General truths which permeate the “go and tell” and “come and see” strategies are these: identity and working with a sense of urgency.

Identity
Jesus delivered the Great Commission in a variety of ways: “make disciples,” “preach the good news,” “preaching repentance and remission of sins,” and “I am sending you.” The Book of Acts announces to us that we are His witnesses.

If we check through our church constitutions, we will undoubtedly come across a purpose statement or mission statement. Here are two examples along with a third example from our own synod.

1) The purpose of this Congregation is the expansion of His Kingdom in the hearts of the Congregation members and to all people throughout the world, “For all have sinned and fall short of the glory of God” (Romans 3:23). “Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I will be with you always, to the very end of the age” (Matthew 28:19, 20).

2) The purpose of our congregation is to worship God, who gives life through Word and Sacrament; to serve one another in love and fellowship; and to proclaim forgiveness and salvation to all through Jesus Christ alone.

3) The synod exists to carry out the command of Jesus Christ to preach the Gospel to every creature (Mark 16:15; Matthew 28:19–20), to contend for the faith (Jude 3), and to promote the development of Christian life (Galatians 5:22-25) within its membership.9

A mission statement by itself is perhaps not as important as the process, the study of Scripture, and the resultant understanding of the mission of God in and through the church. The initial, actual wording of a mission statement may be done by a small group, and most mission statements are not that different from each other since they are derived from the same Scriptures. A mission statement helps a congregation structure itself and enables the congregation to eliminate a ministry or two that have outlived their reason(s) for being. A mission statement also may serve as a springboard for new, God pleasing ministry. Why are we here? What are we to do? Do our members realize the mission of the church and own the mission of the church? Do the leaders know it and do they seek to carry out the mission of the church? Is our mission statement published so that all are reminded of what we are to do? Take the necessary time to review, utilize, and publish your mission statement.

Make a list of all organizations, programs, and group meetings in your church. Check the ones that nurture and have opportunity for outreach. Can those that are not outreach oriented add that aspect to their ministry? Is there a passion and priority to seek the lost?

Working with a sense of urgency
Today is a day of grace. Today is the day of salvation. We are to work while it is still day, before the night comes when no man can work. Is there a sense of urgency among us to proclaim God’s praise to a neighbor, friend, relative, and stranger? Each congregation is faced with the task of proclaiming the message of salvation, the Good News. Even though the most arrogant will boast with Satan according to John Milton in “Paradise Lost”, “Better to reign in hell than serve in heaven”; the rage, the eternal darkness, the separation, the pain, and the punishment and reality of hell remain. Hell has not been closed. Its terrors and torments are real. The unbeliever resides there eternally. The proclamation of the Good News is the singular message which delivers us from the punishment and consequences of hell. The Gospel announces to us that our permanent address is heaven, and brings us to this holy place with many rooms. My, what a grand exchange! Do we see and sense the urgency of proclaiming the Gospel? Have we spent too much time wallowing in self-righteousness with the older son, rather than following the model of our Father and his angels who rejoice over sinners who repent (Luke 15: 25-31)? Now is the accepted time, the day of salvation. People are dying and we have the message of life for them. Where do the days and months go? Busy we are, but are we doing the right things, or are we Burdened Under Satan’s Yoke? Perhaps pastor and people have not come to see the priority of declaring his praises.

9 Evangelical Lutheran Synod Constitution and By-Laws, Chapter III, page 3
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We spend a great deal of time with fellow believers; worshipping, studying, praying, and serving one another. How much purposeful time do we spend with those who do not know Christ, or who know him incompletely? Are we willing to dedicate time and effort to such relationships? Do we pray about and think about ways to initiate a spiritual conversation with them? Listen to the life stories of others. Listening to others often gives you opportunity to tell your story which centers in the cross of our Lord Jesus. Spiritual conversation starters may be a time of blessing or sickness, a time of birth or the sad time of death, a time of uncertainty or change in our world or in our life. As you enter ongoing friendships with people, you will have numerous opportunities to let Christ's light shine through you in your conduct, attitude, outlook, mannerisms, and speech. Please remember that about 65% of people who visit church for the first time do so because someone extended to them a personal invitation.

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For most of our congregations, the number one entry point for the guest, visitor, and unchurched person is the Sunday morning worship service. What happens when such a person comes? Are people greeted with a genuine welcome? Is the bulletin written with them in mind? Is the message Biblical, practical, something which people may take to heart, digest, talk about, and put it into practice? People are looking for meaningful worship, for them and for their family. People want to be certain that pastor and people are talking to them and interested in them. After the service has concluded, what happens? Are visitors identified in a loving way, listened to, and encouraged? Do they and will they sense that harmony and unity is evident in the church’s teaching, life, and mission? The first 5 minutes or so upon arrival and around 10 minutes after the conclusion of the service are when most minds are made up as to whether or not they will return. Visitors often look on the outward appearance, and thus externals are important in attracting non-spiritual people. We have one chance to make a first impression. How are we doing with our building and grounds, our greeters and greeting, our preaching and teaching, and extending our tender care and concern to them?

There are multiple events, programs, and services that congregations offer so that people may come and see. Congregations may provide after school care, preschool and Christian Day School, host a “Christmas (or Easter) for kids”, parenting seminar, or sports leagues for children and adults. Why not offer marriage classes and sweetheart events each February, or offer a parents night out and keep watch over the children?

How do we help people claim membership in our congregation? Are those who are inquiring eagerly taken care of, accommodated, and served? Is there an instruction class for them, suited for their schedule and their needs? Is there a meaningful reception into membership and introduction to other members? Are new members intentionally plugged into an ongoing study of the Word, and existing organizations? Are they given opportunity and encouraged to use time, talents and treasure to praise God and serve others? Are new groups started to assimilate and involve new people?

TRAINING FOR GO AND TELL, AND COME AND SEE STRATEGIES—WHAT SHALL I SAY?
When it comes to telling someone about Jesus Christ, confessing one's faith in Christ, perhaps many of our members are often at a complete loss for words. Have you found yourself not knowing what to say and how to say it in the grocery line, funeral home, post office, and in the yard? The development of any kind of art; painting and playing the piano, takes practice and repetition. Our people experience the art of preaching, hearing the Word regularly from the pulpit, but we need to teach the art of having spiritual conversations and practice them. Such spiritual conversations may begin with moms, dads, and family and be taught as a part of our daily life and devotion.

The Holy Spirit teaches us the art of spiritual dialog through Jesus’ conversation with the Samaritan woman (John 4). It was a drink of water which initially connected them. The Savior poked her heart when he revealed her ugly life-style. As she sought to steer the conversation to her comfort zone, she opened the door with her reference to the Messiah, and Jesus walked through that door with the lovely, winsome announcement, “I am He”. The effect of Jesus’ self-attestation was startling. Faith had been born in her heart. When the woman arrived in the town, she simply had to speak of the Savior. Many of the Samaritans in her town came to faith in Jesus through her witness.

Once God has placed us where we may be his mouthpiece, what shall we say? Congregations are to be a training ground in the art of speaking the faith. The Word of God is the foundation of the church. Justification by grace through faith in Christ Jesus is the heart and soul of our message. As members of the Evangelical Lutheran Synod we are convinced that the Word of the Lord is true in all of its parts, without error, efficacious, powerful and universal. The message of Christ is inclusive, for God does love the whole world, but it is also exclusive, in that Jesus alone is the way, the truth, and the life and no one comes to the Father except through him. We embrace this glorious truth that God has declared the whole world not guilty in Christ. Through faith in the victorious King we are justified, fitted for work in the kingdom, and set in place to declare his praises. This is the praise that we are to declare.

Once we have come to know people, we eventually need to speak the message to them. There are numerous prepared presentations of the Gospel. Some of those include, “God’s Great Exchange”, “God’s Message to you” (Perfect, Punished, Proof, Possess), and “A Question to Consider”. These are useful. Put one to memory and modify what works best for you. The Law and the Gospel are for preaching, telling, speaking, sharing, singing, and teaching. This proclamation of the Word and the faith it generates rescues lost sinners and causes them to declare his praise. While people do not have to be enlisted in an organized program in order to do the work of an evangelist, they do need support, encouragement, mentoring, training, and the prayers of others to help them along the evangelism road. Not only are we to be faithful in our various vocations, but within that context, we are to speak the good news of salvation through faith in Christ.

Luther wrote:

Even though not everybody has the public office and calling, every Christian has the right and duty to teach, instruct, admonish, comfort, and rebuke his neighbor with the Word of God at every opportunity and whenever necessary. For example, father and
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Every Christian has and practices such priestly works. But above these activities is the communal office of public teaching. For this pastors and preachers are necessary.10

EACH MEMBER OF THE BODY OF CHRIST, KNOWING HIS/HER ROLE

Doing “the work of an evangelist” is a God-given responsibility that concerns more individuals than just the pastor. The pastor will take the lead and spend time with a small number in the congregation, giving to them more intensive training in evangelism, as Jesus did with the Twelve. Every Christian is a daily witness to the Gospel of peace and to the living faith which the Holy Spirit has worked in his heart. H. A. Preus writes:

The ministry of the Word is thus not a private possession belonging only to the servants of the church but a common possession belonging to all members of the church, of which Peter says to them: ‘But ye are a chosen generation, a royal priesthood, an holy nation, a peculiar people; that ye should shew forth the praises of him who hath called you out of darkness into his marvelous light’ (I Peter 2:9). Believing Christians should not therefore think that it is enough for them to hear, receive, and believe God’s Word; they should not think that they have no responsibility for seeing that God’s Word is preached and the sacraments administered to others, saying merely: ‘That is what we have a pastor for.’ No, he to whom God has given faith he has also made into a spiritual leader and laid upon him care for the salvation of his neighbor.

He, therefore, who does not wish to be a preacher, does not wish to be a Christian either, because a preacher and a Christian are one and the same thing.11

More than once pastor and people have lamented that 20% of the people do 80% of the work. Often we have wondered who will teach Sunday school and who will be around to help with vacation Bible school? Who will serve as Elder, Trustee, and chairman of the congregation? Work halfheartedly? These are indicators that we are to work all the more. We believe that suffering and persecution add a different dimension to the witness of the Christian. Wielding the two-edged sword of the Word, speaking Law and Gospel to a world gone mad, to a world that has forsaken long standing truths and foundations, leave us wondering how effective our witness may or may not be.

My fellow pastors, let’s take an honest look at our prospecting. Let’s leave the ninety nine into the one lost sheep. What does our prospect list look like? Where is our prospect list? How do we find the stranger, the lost, and the member we have not seen for sometime in church? Is prospecting important to us? We know where our Bible is, as well as our Lutheran Confessions, our Catechism and Hymnary, but do we know where our prospect list is? Do we consider it an essential tool of our ministry?

Convetion delegate, ask your pastor about his prospect list. Ask your pastor how you can help him in this area of ministry. Pray about ways to find new people (Thy kingdom come). Invite them to adult instruction class and come with them. Make it a congregational priority to declare his praise on Sunday morning, at every church event and program, at every group, in your neighborhood, always being mindful of those who do not know the Savior of the world. Find new ways and repeat old ways so that people have as many opportunities as possible to hear about the wonderful works of God.

Annual physical check ups are often skipped by those of us who think we are in better health than we really are. Weigh ins, and blood pressure checks, and thermometers are not on the top of our priority and pleasure lists. Take a look at our Evangelical Lutheran Synod over the past 10 years (see chart on last page). Our Synod is aging. Our Synod is declining numerically. It is true that a better percentage of our members are coming to church but it is equally true that it decreased in size and the remaining quarter has dissolved. Of those no longer with us, consider what has happened to the 108 congregations which made up the ELS 0 years ago. About one-quarter of those congregations have increased in size, about half have decreased in size and the remaining quarter has dissolved. Of those no longer with us, some have withdrawn to other fellowships, but many have closed their doors.

If we look back some 30 years we see that we have grown from 108 congregations to 138 congregations. We have gained one congregation per year on the average. But we must acknowledge some concern about the internal health of our organization as we consider what has happened to the 108 congregations which made up the ELS 30 years ago. About one-quarter of those congregations have increased in size, about half have decreased in size and the remaining quarter has dissolved. Of those no longer with us, some have withdrawn to other fellowships, but many have closed their doors.

If your congregation is few in number, it may not be able to offer some of the attractive programs others in the community do offer. A large portion of our congregations are located in rural America, where populations are declining. Are small numbers, less than ideal locations, and a world going mad signaling to us to stop our work, to give up, or work halfheartedly? These are indicators that we are to work all the more. We believe that spiritual health, both for congregation and synod, is related to our use of Word and Sacrament. God promises that His powerful Word accomplishes His purpose

10 Martin Luther, Selected Psalms II, Volume 13, Concordia Publishing House, 1956, pages 333, 334
11 Herman Amberg Preus, Vivacious Daughter, Todd Nichol, translation 1990, page 126
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It would be worthwhile for all our pastors and people to read Coleman’s *The Master Plan of Evangelism*.12 Even though this work is dated, it is helpful. Coleman details these eight steps:

1. **Selection** —God’s priests were his method (John 1:35–42)
2. **Association** —Jesus stayed with them. “Knowledge was gained by association before it was understood by explanation” (John 10: 40–11:54).
3. **Consecration** —the way of the cross (Mark 8:34–38, John 6:25–66)
4. **Impartation** —Jesus gave knowledge and comfort (John 15:15, Matthew 11:28)
5. **Demonstration** —Jesus showed them how to live—praying, studying, “class was always in session” (Luke 11:1–11, John 15:7)

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6. **Delegation** —Jesus assigned them work after they had been watching and learning from him (Matthew 4:19, Luke 9:1–2, Matthew 10:5–6)
7. **Supervision** —The Good Shepherd kept check on them (Mark 6:30, Luke 9:10)
8. **Reproduction** —Jesus expected them to reproduce (John 17:20)

**CONCLUSION**

I am not aware of a shortcut for evangelism. Evangelism is hard work. Satan hates it and will prowl and growl so that congregations delay, hesitate, perhaps mock and even resist the work of Evangelism. Speaking the message of Christ is not an easy task. Frustration and sadness often enter in as we take on our duty of being God’s light and salt, his mouthpiece. We may wonder what God has in mind and what he will do. Suffering and persecution add a different dimension to the witness of the Christian. Wielding the two edged sword of the Word, speaking Law and Gospel to a world gone mad, to a world that has forsaken long standing truths and foundations, leave us wondering how effective our witness may or may not be.

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If we look back some 30 years we see that we have grown from 108 congregations to 138 congregations. We have gained one congregation per year on the average. But we must acknowledge some concern about the internal health of our organization as we consider what has happened to the 108 congregations which made up the ELS 30 years ago. About one-quarter of those congregations have increased in size, about half have decreased in size and the remaining quarter has dissolved. Of those no longer with us, some have withdrawn to other fellowships, but many have closed their doors.

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55:11) wherever it is in use. By God’s grace the ELS possesses exactly what our world needs: the pure Gospel of Christ. 13

Who am I? What is the purpose of my life? You have an identity that makes you something special in this world. You are a chosen one of God, claimed by him as his very dear possession, made holy by him through Christ; you are the priest of a King. As priests it is our privilege and joy to proclaim God’s praises here on earth. Here on earth our praises are, to be sure, often hesitant, faltering and weak. With Moses we often stutter and sometimes stammer. We grope for words and pass up opportunities. “The people I formed for myself that they may proclaim my praise” (Isaiah 43:21) is the standing instruction and encouragement of God through his prophet. It is our greatest delight to thank him for his grace and mercy and to tell others of his mighty deeds, namely, that Christ has swallowed up death, devoured hell, overcome the devil, and opened the gates of Paradise to all. What we believe is what the world needs. Declare his praises.

Luther preached:

But who can express what an unspeakable, mighty and blessed comfort it is that a human being can with one word open heaven and lock hell to a fellow mortal? For in this kingdom of Grace Christ has founded through his resurrection, we indeed do nothing else than open our mouth and say, I forgive thee thy sins, not on my account, nor by my power, but in the place of, and in the name of, Jesus Christ, for he does not say: ye shall forgive sins on your own account, but: "I send you, as my Father hath sent me.” I myself do not do this of my own choice or counsel, but I am sent by the Father. This same commandment I give to you unto the end of the world that both ye and all the world shall know that such forgiveness or retaining of sin is not done by human power or might, but by the command of him who is sending you. This is not said alone to the ministers or the servants of the church, but also to every Christian. Here each may serve another in the hour of death, or wherever there is need, and give him absolution.14

Our resurrected, victorious Lord, the lamb who was slain but is alive for evermore, our brother who holds the keys of death and of hell tells us to disciple the nations. He equips us with divine tools which are complete and efficacious. He comforts us with his presence, promising to be with us and to bless us in our labors for him. “To him who loves us and has freed us from our sins by his blood, and has made us to be a kingdom and priests to serve his God and Father – to him be glory and power for ever and ever! Amen” (Revelation 1:5-6).

S. D. G.

13 Adapted from article by Reverend Steve Petersen, Missions Counselor, Lutheran Sentinel, February 2004
14 This sermon is found only in edition c. It was preached by Luther in 1540 in Dessau and delivered at the baptism of the young prince Bernhard of Anhalt. It bore the title: “The third sermon for the Sunday after Easter on Absolution from the 20th chapter of St. John.” German text: Erlangen edition vol. II, 50; Walch edition vol. II, 1022; St. Louis edition vol. II, 748.
55:11) wherever it is in use. By God’s grace the ELS possesses exactly what our world needs: the pure Gospel of Christ. 15

Who am I? What is the purpose of my life? You have an identity that makes you something special in this world. You are a chosen one of God, claimed by him as his very dear possession, made holy by him through Christ; you are the priest of a King. As priests it is our privilege and joy to proclaim God’s praises here on earth. Here on earth our praises are, to be sure, often hesitant, faltering and weak. With Moses we often stutter and sometimes stammer. We grope for words and pass up opportunities. “The people I formed for myself that they may proclaim my praise” (Isaiah 43:21) is the standing instruction and encouragement of God through his prophet. It is our greatest delight to thank him for his grace and mercy and to tell others of his mighty deeds, namely, that Christ has swallowed up death, devoured hell, overcome the devil, and opened the gates of Paradise to all. What we believe is what the world needs. Declare his praises.

Luther preached:

But who can express what an unspeakable, mighty and blessed comfort it is that a human being can with one word open heaven and lock hell to a fellow mortal? For in this kingdom of Grace Christ has founded through his resurrection, we indeed do nothing else than open our mouth and say, I forgive thee thy sins, not on my account, nor by my power, but in the place of, and in the name of, Jesus Christ, for he does not say: ye shall forgive sins on your own account, but: “I send you, as my Father hath sent me.” I myself do not do this of my own choice or counsel, but I am sent by the Father. This same commandment I give to you unto the end of the world that both ye and all the world shall know that such forgiveness or retaining of sin is not done by human power or might, but by the command of him who is sending you. This is not said alone to the ministers or the servants of the church, but also to every Christian. Here each may serve another in the hour of death, or wherever there is need, and give him absolution.14

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REPORTS AND ACTION
REPORTS AND ACTION
REPORT OF THE COMMISSION ON THE APPEAL OF THE REV. ROLF PREUS

“The decision of the commission shall be filed with the president and the secretary of the synod and recorded in the annual Synod Report. By this recording the commission on the appeal shall be dismissed” (Guidelines, Synodical Discipline and Appeals, Article V.F).

The Commission on Appeals, elected at the 2006 convention of the Evangelical Lutheran Synod, met several times during the year past to consider the appeal of the Rev. Rolf Preus. The decision is herewith printed for your information.


In a letter to the clergy of the Evangelical Lutheran Synod dated January 26, 2006, the Rev. President John Moldstad declared, “Pastor Rolf D. Preus will on the date of February 1, 2006, be suspended from the clergy roster of the Evangelical Lutheran Synod.” The reason given for this action is as follows:

“Sowing seeds of discord among the brethren. (Proverbs 6:19) vs. 16: There are six things the Lord hates, seven that are detestable to him… 19) a false witness who pours out lies and a man who stirs up dissension among brothers.” NIV

The evidence for the charges was the Rev. Rolf Preus’ “Clarifying the Issues in the ELS Ministry Debate,” a document published on December 6, 2006 and widely distributed in which the appellant wrote:

• I cannot accept the PCM [PMW] Document.
• I will not permit it to be a standard for my teaching....
• I do not acknowledge it as having any authority over me whatsoever.
• When it talks about being in the office of divine institution to this or that extent it is not presenting the biblical and confessional doctrine, but the representative ministry notion for which there isn't any support in the Scripture or the Lutheran Confessions.
• It falsely claims that a synod president by virtue of being a synod president is an incumbent of the pastoral office.

APPEAL

• The president falsely accused me.
• He applied a double standard.
• I have not charged the synod with false doctrine.
• The president and not Rolf Preus, has sown seeds of discord among brethren.
• The president has disobeyed the synodical bylaws.
• The president has acted contrary to the Scriptures and the Lutheran Confessions.
• The president violated the divine call of Rolf Preus.
• The president led brethren into sin.

APPEAL APPENDIX, JULY 24, 2006

Rolf Preus calls into question the propriety of the Appeals Commission.

DELIBERATION

The Commission on Appeals reviewed the synodical handbook, the record of the process leading to suspension, the appeal, the appendix of the appeal, and other written testimony. The commission determined that the pertinent issues before it were:

1. Were the charges brought against Pastor Rolf Preus justified?
2. Was the due process followed consistent with the Constitution and By-laws of the Evangelical Lutheran Synod?

The commission committed itself to the issues before it and not issues outside its responsibility. The commission consulted with experts. The commission heard testimony from President John Moldstad and the Rev. Rolf Preus.

In all, the commissioners reviewed 81 documents (194 pages). The documents were provided by President John Moldstad, synodical Secretary Craig Ferkenstad, the Rev. Rolf Preus and various synodical clergy and lay leaders. These materials were varied and included synodical reports and memorials, official correspondence, emails, reports, letters, conference materials and the like. Because of gaps in the data or where further explanation was deemed to be warranted, the commission requested and received further documentation from several individuals.

After much prayer and diligent study, the commission believes it has done all necessary to reach a fair and impartial decision in the appeal before it.

CONCLUSIONS

1. Were the charges brought against Pastor Rolf Preus justified?
   The synodical president is responsible for supervising the teaching in the ELS. The statements of the appellant printed above make it clear that the appellant is not willing to accept and teach certain doctrines of the ELS. These statements were published.

   Although the appellant claims that he did not intend to accuse the statement of the ELS on doctrine of the Public Ministry of containing false doctrine, his words, “flawed, falsely claims, unscriptural” lead to the conclusion that he is accusing the document of false doctrine.

   The appellant continues to publicly attack the ELS statement on the Public Ministry.

2. Was the due process followed consistent with the Constitution and By-laws of the Evangelical Lutheran Synod?

   The commission concluded, after consulting with experts, its belief that the Constitution and By-laws of the Evangelical Lutheran Synod Guidelines for Synodical Discipline and Appeals Article I: General Cases, did not apply to this situation since this is a public offence with a pastor suspended from permanent membership in the synod and not his divine call to River Heights Lutheran.

   Even though the Guidelines are inadequate for this situation, the synodical president’s handling of the situation was orderly and Biblical and consistent with his responsibility as president of the synod. The “Clarifying the Issues” statement was inflammatory. Immediate action needed to be taken. The synod might consider supplementing these guidelines.

   This is the Decision of the Commission on Appeals.

REGARDING THE MEMORIALS REFERRED TO THE COMMISSION ON THE APPEAL

Since the Evangelical Lutheran Synod at its 2006 annual convention referred several memorials to the commission, the commission reviewed the memorials and determined that
REPORT OF THE COMMISION ON THE APPEAL OF THE REV. ROLF PREUS

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its final decision concerning the appeal of the Rev. Rolf Preus would be the commission’s response to the memorials.

Mr. Ronald Younge  
Mr. Robert Smith  
The Rev. Charles Keeler, chairman  
The Rev. William Kessel  
The Rev. J. Kincaid Smith, secretary

SYNODICAL MEMBERSHIP  
ACTION OF THE SYNOD

Resolution 1: Membership Applications of Congregations
WHEREAS, It has been established that the following congregations in their applications for synodical membership have met the requirements of the constitution of the Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That the following congregations be received into membership of the Evangelical Lutheran Synod:
2. Our Savior Lutheran Church, Roseau, Minnesota.
3. Redeeming Grace Ev. Lutheran Church, Rogers, Minnesota.

Resolution 2: Membership Application of Pastor
WHEREAS, The following pastor has been recommended by the faculty and approved by the Board of Regents of Bethany Lutheran Theological Seminary, and,
WHEREAS, It has been established in his application for synodical membership that the requirements of the synodical constitution have been met, therefore,
BE IT RESOLVED, That the Reverend Andrew Burmeister, pastor of Our Redeemer Lutheran Church, Kallangur, Queensland, Australia, be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 3: Membership Application of Pastor
WHEREAS, The Colloquy Committee of the Evangelical Lutheran Synod has approved the Reverend Thomas Zeller for synodical membership, and,
WHEREAS, It has been established by the Colloquy Committee that the requirements of the synodical constitution have been met, therefore,
BE IT RESOLVED, That the Reverend Thomas Zeller, pastor of Our Savior Lutheran Church, Roseau, Minnesota, be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 4: Membership Transfer of Pastor
WHEREAS, The Reverend Nile Merseth has been transferred to the Evangelical Lutheran Synod by officials of the Wisconsin Evangelical Lutheran Synod, and,
BE IT RESOLVED, That the Reverend Nile Merseth, pastor of River Heights Lutheran Church, East Grand Forks, Minnesota, be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 5: Membership Transfer of Pastor
WHEREAS, The Reverend Joel Ehler, pastor emeritus of St. John’s Lutheran Church, has been transferred to the Evangelical Lutheran Synod by officials of the Wisconsin Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That the Reverend Joel Ehler, be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 6: Membership Application of Teacher
WHEREAS, Mr. Ryan Rathje has applied for membership as teacher in the Evangelical Lutheran Synod, and,
WHEREAS, Mr. Rathje has accepted a call to be principal of Mt. Olive Lutheran School, Mankato, Minnesota, and,
WHEREAS, Mr. Ryan Rathje unconditionally subscribes to the teachings and constitution of the Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That Mr. Ryan Rathje be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 7: Membership Application of Teacher
WHEREAS, Mr. George Kellermann has applied for membership as a teacher in the Evangelical Lutheran Synod, and,
WHEREAS, Mr. Kellermann has accepted a call to serve as a teacher of Trinity Ev. Lutheran School, West Bend, Wisconsin, and,
WHEREAS, Mr. George Kellermann unconditionally subscribes to the teachings and constitution of the Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That Mr. George Kellermann be received into permanent membership of the Evangelical Lutheran Synod.

Resolution 8: Constitution Revision
WHEREAS, The constitution of Faith Ev. Lutheran Church, Medford, Oregon has undergone the proper synodical reviews, and,
WHEREAS, It has been found to have met the requirements of the constitution of the Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That the constitution of Faith Ev. Lutheran Church, Medford, Oregon be approved by the Evangelical Lutheran Synod.

CREDENTIALS
ACTION OF THE SYNOD

Resolution 1: Excuses of pastors: non-attendance
WHEREAS, Excuses for absence from the 2007 Synod Convention have been received from the following pastors: D. Bakke, M. Doepel, K. Kuenzel, D. Larson, D. McElwain, M. Marozick, D. Meyer, H. Mosley Jr., S. Reagles, G. Sahlstrom, F. Schmugge, G. Smith, L. Vinton, J. Vogt, R. Waters, T. Westendorf, therefore,
BE IT RESOLVED, That they be excused.

Resolution 2: Excuse of congregation
WHEREAS, Our Savior Lutheran Church (Bishop, California) has submitted an excuse for not sending delegates to this convention, therefore,
BE IT RESOLVED, That she be excused.

Resolution 3: Excuse of congregation
WHEREAS, Faith Lutheran Church (Clara City, Minnesota) and Gloria Dei Lutheran Church (Saginaw, Michigan) have submitted an excuse for only sending one delegate to this convention, therefore,
BE IT RESOLVED, That they be excused.
its final decision concerning the appeal of the Rev. Rolf Preus would be the commission’s response to the memorials.

Mr. Ronald Younge  
Mr. Robert Smith  
The Rev. Charles Keeler, chairman  
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Resolution 4: Excuse of pastors: late arrival
WHEREAS, Excuses for late arrival to the 2007 Synod Convention have been received from the following pastors: M. Bartels, D. Finn, T. Fox, H. Gieschen, G. Haugen, T. Kuster, J. Londgren, therefore,
BE IT RESOLVED, That he be excused.

Resolution 5: Excuse of delegates: late arrival
WHEREAS, Excuses for late arrival to the 2007 Synod Convention have been received from the following delegate: C. Lee, therefore,
BE IT RESOLVED, That they be excused.

Resolution 6: Excuse of pastors: early departure
WHEREAS, Excuses for early departure from the 2007 Synod Convention have been received from the following pastors: E. Bryant, P. Fries, H. Gieschen, G. Haugen, R. Holtz, K. Schmidt, T. Smuda, F. Theiste, B. Tweit, S.P. Van Kampen, C. Wosje, therefore,
BE IT RESOLVED, That they be excused.

Resolution 7: Excuse of delegates: early departure
WHEREAS, Excuses for early departure from the 2007 Synod Convention have been received from the following delegates: H. Berg, G. Gilbertson, M. Handberg, D. Heiliger, L. Indvik, L. Just, S. Knutson, C. Lee, K. Meyer, K. Peterson, D. Songstad, G. Van der Linden, H. Waldschmidt, L. Wittwer, therefore,
BE IT RESOLVED, That they be excused.

REPORT OF THE
DOCTRINE COMMITTEE

The salvific work of the Gospel that is the heart of pastoral care is always to be seen in a Trinitarian context. God the Father who created us when we were not and still preserves us, in love sent His Son as our Redeemer. The second person, Jesus Christ, redeemed us from sin, death, and destruction through His rose-colored blood. The Holy Spirit, the Lord and Giver of life, brings the benefits of the cross to us in the means of grace and works faith and new life in us to receive that benefit.

The means of grace are the greatest treasure there is because here Christ is present for us with all His blessings. Without Jesus, life has no meaning or purpose and our end is destruction. Without Him there will always be something missing in our life. There will be an emptiness within that will not be filled with wealth, power and prestige. Only Jesus can the heartfelt longing still. With Him as our Savior we have peace and purpose in this life and the blessed assurance of life beyond the grave.

This comforting truth is revealed to us in God’s inerrant and life-giving word. It is our purpose as a synod and as a Doctrine Committee to pay close attention to the doctrine of that Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Scriptures, the only source of faith, doctrine, and life, and we subscribe to the Lutheran Confessions because they are a clear exposition of the doctrines of the Scriptures.

COMMITTEE MEMBERSHIP

The Doctrine Committee consists of Prof. Juul B. Madson, Prof. Allen Quist, the Rev. Thomas Rank, Mr. Paul Tweit, the Rev. David Jay Webber, Rev. Paul Zager, and Prof. Gaylin Schmeling. Prof. Juul Madson is not accepting re-nomination this year. He has served on the committee for thirty-eight years. During this time, he served as secretary for twenty-three years. His gifts have been an important asset to the committee as it carried out its work. All his years of service are greatly appreciated. The Doctrine Committee’s four regular meetings were devoted to the consideration of questions and other matters referred to it by the synodical president, the chairman of the committee, and groups or other individuals within the synod.

EVANGELICAL LUTHERAN CONFESSIONAL FORUM

The biennial meeting of the Evangelical Lutheran Confessional Forum (ELCF) was held on October 16–17, 2006, in Milwaukee, Wisconsin. The forum, consisting of twelve representatives of the Evangelical Lutheran Synod and twelve representatives of the Wisconsin Evangelical Lutheran Synod (WELS), is intended to express the fellowship enjoyed by these two synods. The doctrinal division of the forum (consisting of two members from each synod) naturally discusses primarily doctrinal matters in its divisional session, and then joins the other divisions in a plenary session that gives attention to reports from all the divisions of the forum.

THE ROLE OF WOMEN IN THE WELS

The 2005 Synod Convention received three memorials expressing concern about public statements made by the clergy of the Wisconsin Evangelical Lutheran Synod (WELS) regarding the role of women in the church. The convention resolved, “That the synod refer these memorials to the Doctrine Committee and the synod further direct the Doctrine Committee to address these concerns with the CICR of the WELS using section ‘II A’ of the adopted doctrine statement "The Public Ministry of the Word," and, … That the Doctrine Committee report to the 2006 Synod Convention with the results of its study and discussion with the WELS” (2005 Synod Report, p. 72).

It was reported to the 2006 Synod Convention (2006 Synod Report, pp. 85–86) that a joint meeting between the CICR of the WELS and the Doctrine Committee of the ELS was held September 16, 2005, followed by a number of teleconferences of a subcommittee of the two commissions. This subcommittee included: President Karl Gurgel, Vice President Wayne Mueller, and Prof. Forest Bivens of WELS; President John Moldstad, Vice President Glenn Obenberger, and Prof. Gaylin Schmeling of the ELS. These were cordial, brotherly, and beneficial meetings. Three points were discussed concerning the role of women in the church: women serving as pastors to women, women serving as lectors in the divine service, and women commuting women.

On the basis of 1 Corinthians 14 and 1 Timothy 2:11–14, all were agreed that women are not to be in teaching roles where they have authority over men in the church. On the basis of these Scriptural texts, those present at these meetings agreed that the term “pastor” should not be used for women serving like deaconesses in the public ministry of the Word. Also it was agreed that women should not serve as lectors in the divine service because this would involve authoritative teaching, exercising authority over men contrary to 1 Corinthians 14:4 and 1 Timothy 2:11–14. The discussion concerning women commuting women was not completed by the 2006 Synod Convention. But it should be noted that the WELS Conference of Presidents (COP) had issued an indefinite moratorium on the practice of women privately distributing the Lord’s Supper to women. According to the WELS COP the reasons for the moratorium are the following:
• Concern for misunderstanding within our own synod and our sister synods here and abroad;
• Concern about whether a staff minister has sufficient theological training to preside at the celebration of the Lord’s Supper;
• Lack of any formal discussions with our brothers over an issue that could at very least cause some confusion;
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WHEREAS, Excuses for late arrival to the 2007 Synod Convention have been received from the following pastors: M. Bartels, D. Finn, T. Fox, H. Gieschen, G. Haugen, T. Kuster, J. Londgren, therefore, 
BE IT RESOLVED, That he be excused.

Resolution 5: Excuse of delegates: late arrival
WHEREAS, Excuses for late arrival to the 2007 Synod Convention have been received from the following delegate: C. Lee, therefore, 
BE IT RESOLVED, That they be excused.

Resolution 6: Excuse of pastors: early departure
WHEREAS, Excuses for early departure from the 2007 Synod Convention have been received from the following pastors: E. Bryant, P. Fries, H. Gieschen, G. Haugen, R. Holtz, K. Schmidt, T. Smuda, F. Theiste, B. Tweit, S. P. Van Kampen, C. Wosje, therefore, 
BE IT RESOLVED, That they be excused.

Resolution 7: Excuse of delegates: early departure
WHEREAS, Excuses for early departure from the 2007 Synod Convention have been received from the following delegates: H. Berg, G. Gilbertson, M. Handberg, D. Heiliger, L. Indvik, L. Just, S. Knutson, C. Lee, K. Meyer, K. Peterson, D. Songstad, G. Van der Linden, H. Waldschmidt, L. Wittwer, therefore, 
BE IT RESOLVED, That they be excused.

REPORT OF THE
DOCTRINE COMMITTEE

The salvific work of the Gospel that is the heart of pastoral care is always to be seen in a Trinitarian context. God the Father who created us when we were not and still preserves us, in love sent His Son as our Redeemer. The second person, Jesus Christ, redeemed us from sin, death, and destruction through His rose-colored blood. The Holy Spirit, the Lord and Giver of life, brings the benefits of the cross to us in the means of grace and works faith and new life in us to receive that benefit.

The means of grace are the greatest treasure there is because here Christ is present for us with all His blessings. Without Jesus, life has no meaning or purpose and our end is destruction. Without Him there will always be something missing in our life. There will be an emptiness within that will not be filled with wealth, power and prestige. Only Jesus can the heartfelt longing still. With Him as our Savior we have peace and purpose in this life and the blessed assurance of life beyond the grave.

This comforting truth is revealed to us in God’s inerrant and life-giving word. It is our purpose as a synod and as a Doctrine Committee to pay close attention to the doctrine of that Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant Word and continue in it (1 Timothy 4:16). We make our stand on the inspired, inerrant

THE ROLE OF WOMEN IN THE WELS

The 2005 Synod Convention received three memorials expressing concern about public statements made by the clergy of the Wisconsin Evangelical Lutheran Synod (WELS) regarding the role of women in the church. The convention resolved, “That the synod refer these memorials to the Doctrine Committee and the synod further direct the Doctrine Committee to address these concerns with the CICR of the WELS using section ‘II A’ of the adopted doctrine statement ‘The Public Ministry of the Word,’ and, … That the Doctrine Committee report to the 2006 Synod Convention with the results of its study and discussion with the WELS” (2005 Synod Report, p. 72).

It was reported to the 2006 Synod Convention (2006 Synod Report, pp. 85–86) that a joint meeting between the CICR of the WELS and the Doctrine Committee of the ELS was held September 16, 2005, followed by a number of teleconferences of a subcommittee of the two commissions. This subcommittee included: President Karl Gurgel, Vice President Wayne Mueller, and Prof. Forest Bivens of WELS; President John Moldstad, Vice President Glenn Obenberger, and Prof. Gaylin Schmeling of the ELS. These were cordial, brotherly, and beneficial meetings. Three points were discussed concerning the role of women in the church: women serving as pastors to women, women serving as lectors in the divine service, and women communing women.

On the basis of 1 Corinthians 14 and 1 Timothy 2:11–14, all were agreed that women are not to be in teaching roles where they have authority over men in the church. On the basis of these Scriptural texts, those present at these meetings agreed that the term “pastor” should not be used for women serving like deaconesses in the public ministry of the Word. Also it was agreed that women should not serve as lectors in the divine service because this would involve authoritative teaching, exercising authority over men contrary to 1 Corinthians 14:34 and 1 Timothy 2:11–14. The discussion concerning women communing women was not completed by the 2006 Synod Convention. But it should be noted that the WELS Conference of Presidents (COP) had issued an indefinite moratorium on the practice of women privately distributing the Lord’s Supper to women. According to the WELS COP the reasons for the moratorium are the following:

• Concern for misunderstanding within our own synod and our sister synods here and abroad;
• Concern about whether a staff minister has sufficient theological training to preside at the celebration of the Lord’s Supper;
• Lack of any formal discussions with our brothers over an issue that could at very least cause some confusion;

COMMITTEE MEMBERSHIP
The Doctrine Committee consists of Prof. Juul B. Madson, Prof. Allen Quist, the Rev. Thomas Rank, Mr. Paul Tweit, the Rev. David Jay Webber, Rev. Paul Zager, and Prof. Gaylin Schmeling. Prof. Juul Madson is not accepting re-nomination this year. He has served on the committee for thirty-eight years. During this time, he served as secretary for twenty-three years. His gifts have been an important asset to the committee as it carried out its work. All his years of service are greatly appreciated. The Doctrine Committee’s four regular meetings were devoted to the consideration of questions and other matters referred to it by the synodical president, the chairman of the committee, and groups or other individuals within the synod.
recognizing “that the administration of communion is usually one of the responsibilities of communicants and that of causing confusion about the role of women in the public ministry, that the WELS COP adopted on March 27, 2007.

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CONFESSIONAL EVANGELICAL LUTHERAN CONFERENCE

The Theological Commission of the Confessional Evangelical Lutheran Conference (CELC) met May 29–31, 2007, in Leipzig, Germany. The members of the Theological Commission of the CELC are Prof. Lyle Lange, WELS; Prof. Gaylin Schmeling, ELS; Dr. Gottfried Herrmann, ELFK, Germany; Prof. Salimo Hachibamba, LCCA, Zambia; the Rev. Takeshi Nadaire, LECC, Japan; and the Rev. Steven Petersen, CELC president, ex officio. The Theological Commission reviewed a statement entitled “The Person and Work of Christ” for publication and presentation to the 2008 CELC convention to be held at Kyiv, Ukraine. In addition the commission began preparing a statement on eschatology. These topics will be Article IV and Article V respectively of The Eternal Word: A Lutheran Confession for the Twenty-First Century. Article I is a study of the doctrine of Holy Scripture, Article II of the doctrine of justification and Article III of the work of the Holy Spirit. These statements may be found in PDF form on the CELC website under the heading “Where We Stand” <www.celc.info>.

The Ukrainian Lutheran Church has offered to host the 2008 triennial meeting. Their gracious offer was accepted. The 2008 meeting will be held in Kyiv, Ukraine. This meeting will mark the fifteenth anniversary of the CELC, which is a major milestone in the life of confessional Lutheranism. The officers of the CELC are: president, Steven Petersen; vice-president, Daniel Koelpin; secretary, Forrest Bivens; planning committee, John Moldstad and Wayne Mueller.

The CELC is the third largest worldwide Lutheran fellowship, following the larger Lutheran World Federation and the International Lutheran Council. It was organized in 1993 at Oberwesel, Germany, and represents twenty church bodies with approximately 450,000 members. The conference accepts the canonical books of the Old and New Testaments (the verbally inspired and inerrant Word of God) as the sole authority for doctrine, faith, and life. The conference also accepts the Confessions of the Evangelical Lutheran Church as contained in the Book of Concord of 1580, not in so far as but because they are a correct exposition of the pure doctrine of the Word of God. The CELC continues to strengthen each of its member churches through mutual encouragement and consultation. We praise and thank our Triune God for having permitted us to establish this confessional organization on the firm foundation of Jesus Christ and His word.

MEMORIAL FOR STUDY OF DOCTRINAL STATEMENTS REGARDING THE DOCTRINE OF THE MINISTRY

The 2006 Synod Convention resolved “That this memorial be referred to the Doctrine Committee for study and consideration and this memorial also be referred to the Program Committee of the 2006 General Pastoral Conference” (Synod Report, 2006, p. 91). The Doctrine Committee studied this document in its meetings. The committee thanks the writers of the memorial and encourages them to continue studying the doctrine of the public ministry. Also the Doctrine Committee directs them and our synod to our officially adopted doctrinal statement “The Public Ministry of the Word,” where the doctrine of the public ministry is fully enunciated.

BIBLE TRANSLATIONS

Several new Bible translations have been published recently, including Today’s New International Version (TNIV) and English Standard Version (ESV). Because of the appearance of these new Bible versions, the Doctrine Committee has again undertaken a review of translations. The Rev. Thomas Rank is leading the committee in this review and has produced a essay on Bible translations entitled “Today’s New International Version—A Critique of an Example of the Dynamic Equivalent Theory of Translation” which has been published in the Lutheran Synod Quarterly in December 2006 and has been summarized in the Lutheran Sentinel in January 2007.

POSTMODERNISM IN SOCIETY

Postmodernism is a major philosophical system in our society. Postmodernism is affecting many areas of our culture and life. Textbooks and federal curriculum standards are being influenced by pantheism (nature is god), panentheism (nature is part of god who is also above nature), and other concepts borrowed from and generated by postmodernism. So that the members of our synod can be made aware of these dangers, the Doctrine Committee is studying the pervading influence of postmodernism. Committee member Allen Quist is leading this study. An essay entitled “Postmodernism and New Pantheism” authored by Allen Quist was published in the Lutheran Synod Quarterly in December 2006.

OTHER ACTIVITIES

The Doctrine Committee desires to keep abreast of doctrinal trends and issues within the church at large, e.g., homosexuality, feminism, the church growth movement, worship practices. Therefore each member of the committee is assigned certain magazines, periodicals, and theological essays which he is to monitor for the committee and keep it informed concerning developments within the various church bodies.

As members of the ELS and the CELC we strive to preserve the Word of God in its truth and purity and spread the Gospel to the ends of the earth. Only this word can give us peace and comfort in this life and hope for the life to come. Paul Gerhardt, the anniversary of whose
• Lack of a clear need for this to be done;
• Concern that such action could cause confusion about the role of women, especially in regard to the pastoral ministry, since it may appear that some women are now functioning as pastors;
• Historically this has not been the practice in the Evangelical Lutheran Church.

The 2006 Synod Convention encouraged the Doctrine Committee “To continue its discussions with the CICR on the matter of women communing women noting that we unanimously agree that Scripture clearly teaches that women are not to be in the pastoral office, because this presiding office includes the exercise of authority over men (1 Corinthians 14:34–35, 1 Timothy 2:11–12). Also, when Scripture refers to one who officiates at the word and sacrament liturgy it speaks in male terms (1 Timothy 3:2, 1 Timothy 4:13). Therefore women shall not read the Scripture lessons in the divine service, preach the sermon, administer Baptism or distribute the Lord’s Supper, for these things are intimately related to the pastoral office (1 Timothy 4:13–14, 1 Corinthians 4:1)” (2006 Synod Report, p. 90).

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birth we celebrate this year, summarizes this blessed comfort in this beautiful verse from “Now Rest Beneath Night’s Shadow”:

Lord Jesus, who dost love me,
O spread Thy wings above me
And shield me from alarm!
Though evil would assail me,
Thy mercy will not fail me:
I rest in Thy protecting arm
(ELH 569:5)

The Rev. Gaylin Schmeling, chairman
The Rev. Paul Zager, secretary

DOCTRINE
ACTION OF THE SYNOD

Resolution 1: Committee Membership: Prof. Juul B. Madson
WHEREAS, Prof. Juul Madson is not accepting re-nomination to the Doctrine Committee this year after serving thirty-eight years, twenty-three of those as a most meticulous secretary, therefore,
BE IT RESOLVED, That the synod thank Prof. Juul Madson for his thirty-eight years of service.

Resolution 2: The Role of Women in the WELS
WHEREAS, The 2006 Synod Convention encouraged the Doctrine Committee to “continue its discussions with the CICR (Committee on Inter-Church Relations),” and,
WHEREAS, Discussions did continue in the Evangelical Lutheran Forum, October 16-17, 2006, and,
WHEREAS, The WELS COP (Council of Presidents) adopted a statement: “Concerning Women Administering Communion to Women” on March 27, 2007, and,
WHEREAS, There still appears to be a difference in approach to this matter, since the ELS states “women shall not … distribute the Lord’s Supper” and the WELS states “that the practice of women privately or publicly distributing the Lord’s Supper to women is something from which we will refrain,” therefore,
A. BE IT RESOLVED, That we rejoice in the WELS COP statement “Concerning Women Administering Communion to Women,” as a demonstration of unity in practice that exists between our two synods in this matter, and,
B. BE IT RESOLVED, That the Doctrine Committee be directed to continue its discussion with the WELS on the matter of womencommuning women and related issues, clarifying terms and seeking agreement concerning the meaning of the proof passages which prohibit the practice of women officiating at services of Holy Communion.

Resolution 3: Report of the Doctrine Committee
WHEREAS, The Doctrine Committee researched and published material on Bible translation and Postmodernism, and,
WHEREAS, The Doctrine Committee represents the ELS in its dealings with the CELC, therefore,
BE IT RESOLVED, That we recognize the work of the Doctrine Committee and encourage them in their work.

REPORT OF THE BOARD OF REGENTS AND PRESIDENT OF BETHANY LUTHERAN COLLEGE

BOARD OF REGENTS
The general officers of Bethany Lutheran College, Incorporated are the officers of the synod: the Rev. John Moldstad, president; the Rev. Glenn Obenberger, vice president; and the Rev. Craig Ferkenstad, secretary.

Members of the Board of Regents during the past year: the Rev. John A. Moldstad, Sr., McFarland, Wisconsin, chairman; Mr. Harold Theiste, Plymouth, Minnesota, vice-chairman; the Rev. Kenneth V. Schmidt, West Bend, Wisconsin, secretary; Dr. Willis Anthony, St. Peter, Minnesota; the Rev. Mark Bartels, Madison, Wisconsin; Mr. Paul T. Chamberlin, South Chatham, Massachusetts; the Rev. Herbert Huhnkerk, Kissimmee, Florida; Mr. James Minor, Plymouth, Minnesota; Mr. Roland Reinholtz, Middleton, Wisconsin; the Rev. Dr. J. Kincaid Smith, Mankato, Minnesota; and the Rev. Joel Willitz, Frankenmuth, Michigan.

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THE FACULTY AND STAFF
Bethany Lutheran College and Theological Seminary are thankful that the Lord continues to provide talented and committed men and women who embrace the mission of the college and seminary and serve as faculty and staff. We praise God for sending us these dedicated workers. During a special service on February 12, 2007, the college and seminary observed the following anniversaries:

- Mr. Ronald Younge, Vice President for Academic Affairs 40 years
- Prof. Erling Tøgten, Religious Studies and Philosophy 30 years
- Mrs. Judy Hed, Housekeeping and Pioneer College Caterers 25 years
- Prof. John Schloff, Biology and Computer Science 20 years
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The 2006–2007 enrollment was as follows:

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<tr>
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<th>1st Semester</th>
<th>2nd Semester</th>
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<td>Freshmen</td>
<td>205</td>
<td>172</td>
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<td>Sophomores</td>
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<td>126</td>
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<td>Juniors</td>
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<td>Seniors</td>
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We continue to give thanks that we have the opportunity to provide a Christ-centered education for these students.

**CURRICULUM AND OTHER ACADEMIC PROJECTS**

The college continues to enhance its academic program. The Board of Regents, at its regular meeting in November, approved the addition of a major in Exercise Science to meet the needs of a growing number of students interested in the major. This brings the current number of majors available to seventeen.

The Minnesota Board of Teaching reviewed our Program in Elementary Education in January. The evaluation team recommends that Bethany Lutheran College be granted “Continuing Approval” to prepare candidates for Minnesota teacher licensure effective until June 30, 2014, the maximum number of years possible.

The athletic program is completing its second year as a probationary member of NCAA Division III. At the same time Bethany continues to compete as a full member in the Upper Midwest Athletic Conference.

**BOARD OF REGENTS**

Mr. Jon Bruss resigned as a regent in December 2006. The Board of Regents thanks him for his dedication and faithful years of service. President Moldstad appointed Dr. Willis Anthony of Saint Peter, Minnesota, to fill the remainder of this unexpired term. In accepting this appointment to this Type A board position, Dr. Anthony resigned his Type B position on the board.

The Board of Regents has appointed Mr. Lyle Fahning of Burnsville, Minnesota, to serve a three-year term as a Type B member beginning in June 2007. The synod is asked to ratify Mr. Fahning’s election at the 2007 convention.

**PHYSICAL PLANT**

Visitors to Bethany’s campus regularly comment about the beauty of the campus and the careful attention paid to building and ground maintenance. We are grateful for the hard work of those responsible for the upkeep of the campus.

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<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Becker, Charlotte F.</td>
<td>$149.30</td>
</tr>
<tr>
<td>Fossen, Kenneth</td>
<td>$791.60</td>
</tr>
<tr>
<td>Haugen, Fyrne</td>
<td>$19,993.63</td>
</tr>
<tr>
<td>Reinertson, Enanda E.</td>
<td>$125,427.77</td>
</tr>
<tr>
<td>Teit, Milton E.</td>
<td>$7,125.00</td>
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**OPERATING REVENUES, GAINS AND OTHER SUPPORT**

<table>
<thead>
<tr>
<th>Source</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition and fees</td>
<td>$8,192,143</td>
<td>0</td>
<td>0</td>
<td>$8,192,143</td>
</tr>
<tr>
<td>Less: Scholarships and grants</td>
<td>($3,877,619)</td>
<td>0</td>
<td>0</td>
<td>($3,877,619)</td>
</tr>
<tr>
<td>Net tuition and fees</td>
<td>4,804,524</td>
<td>0</td>
<td>0</td>
<td>4,804,524</td>
</tr>
<tr>
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<td>0</td>
<td>0</td>
<td>151,285</td>
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<td>Contributions</td>
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<td>0</td>
<td>0</td>
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<td>Other sources</td>
<td>319,527</td>
<td>1,683</td>
<td>13,803</td>
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<td>0</td>
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<td>16,010</td>
<td>0</td>
<td>44</td>
<td>16,054</td>
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<td>Net assets released from restrictions</td>
<td>1,997,759</td>
<td>0</td>
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<td>247,340</td>
<td>922,854</td>
<td>17,158,302</td>
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</tbody>
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The 2006–2007 enrollment was as follows:

<table>
<thead>
<tr>
<th></th>
<th>1st Semester</th>
<th>2nd Semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freshmen</td>
<td>205</td>
<td>172</td>
</tr>
<tr>
<td>Sophomores</td>
<td>151</td>
<td>126</td>
</tr>
<tr>
<td>Juniors</td>
<td>96</td>
<td>91</td>
</tr>
<tr>
<td>Seniors</td>
<td>120</td>
<td>127</td>
</tr>
<tr>
<td>Part-Time</td>
<td>24</td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>596</td>
<td>540</td>
</tr>
<tr>
<td>FTE</td>
<td>562</td>
<td>527</td>
</tr>
<tr>
<td>PSEOP FTE</td>
<td>3</td>
<td>3</td>
</tr>
</tbody>
</table>

We continue to give thanks that we have the opportunity to provide a Christ-centered education for these students.

CURRICULUM AND OTHER ACADEMIC PROJECTS

The college continues to enhance its academic program. The Board of Regents, at its regular meeting in November, approved the addition of a major in Exercise Science to meet the needs of a growing number of students interested in the major. This brings the current number of majors available to seventeen.

The Minnesota Board of Teaching reviewed our Program in Elementary Education in January. The evaluation team recommends that Bethany Lutheran College be granted “Continuing Approval” to prepare candidates for Minnesota teacher licensure effective until June 30, 2014, the maximum number of years possible.

The athletic program is completing its second year as a probationary member of NCAA Division III. At the same time Bethany continues to compete as a full member in the Upper Midwest Athletic Conference.

BOARD OF REGENTS

Mr. Jon Bruss resigned as a regent in December 2006. The Board of Regents thanks him for his dedication and faithful years of service. President Moldstad appointed Dr. Willis Anthony of Saint Peter, Minnesota, to fill the remainder of this unexpired term. In accepting this appointment to this Type A board position, Dr. Anthony resigned his Type B position on the board.

The Board of Regents has appointed Mr. Lyle Fahning of Burnsville, Minnesota, to serve a three-year term as a Type B member beginning in June 2007. The synod is asked to ratify Mr. Fahning’s election at the 2007 convention.

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<tbody>
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<td>Program expenses</td>
</tr>
<tr>
<td>Instruction</td>
</tr>
<tr>
<td>Academic support</td>
</tr>
<tr>
<td>Student services</td>
</tr>
</tbody>
</table>
Auxiliary enterprises 3,493,974 3,493,974
Support expenses
  Institutional support 3,228,527 3,228,527
Allocate expenses
  Operation and maintenance of plant 1,400,335 1,400,335
  Depreciation 1,852,964 1,852,964
  Amortization 18,580 18,580
  Interest 734,593 734,593
Less: Allocated expenses (4,006,472) (4,006,472)
Total Operating Expenses 15,835,680 15,835,680

Change in Net Assets from Operating Activities (73,572) 473,340 922,854 1,322,622

NONOPERATING
Net assets released from restrictions 10,816,195 (10,816,195)
Loss on sale of property (4,835,626) (4,835,626)

Change in Net Assets from Nonoperating Activities 5,980,569 (10,816,195) (4,835,626)
Change in Net Assets 5,906,997 (10,342,855) 922,854 (3,513,004)

NET ASSETS – Beginning of Year 18,963,198 34,767,885 21,039,180 74,770,263

NET ASSETS – END OF YEAR $24,870,195 $24,425,030 $21,962,034 $71,257,259

CONCLUSION
The Lord has richly blessed Bethany Lutheran College during the past year. We are humbled by the generous financial support, prayers and words of encouragement of alumni and friends. This year we celebrate eighty years as the college of the Evangelical Lutheran Synod. We are grateful to have the opportunity to provide a Christ-centered education to give our students the foundation needed as they leave campus to pursue their vocation of choice.

The Rev. John A. Moldstad, Sr., chairman
The Rev. Kenneth V. Schmidt, secretary
Dan R. Bruss, president

REPORT OF THE BOARD OF REGENTS AND BETHANY LUTHERAN THEOLOGICAL SEMINARY

The past two years have been very important for confessional Lutheranism and our seminary. Last year was the 330th anniversary of Paul Gerhardt’s death in 1676 and this year is the 400th anniversary of his birth in 1607. This man is of vital importance to our Bethany Lutheran Theological Seminary and the Evangelical Lutheran Synod. If we open our Evangelical Lutheran Hymnary we will discover that 23 hymns are written by this author. In these hymns and in his other writings, Gerhardt summarizes the doctrine of the Christian faith and its comfort for the believers’ life. In his writings, the Gospel always predominates as he applies the Gospel to the burdens and struggles of the Christian’s life. He faced the Christian cross and his hymns offer comfort as we face the Christian cross. The seminary is continually striving to make Gerhardt’s message of comfort in the Gospel the predominant theme of its teaching. That emphasis is found in the beautiful verse from “Now Rest Beneath Night’s Shadow”:

```
Lord Jesus, who dost love me,
O spread Thy wings above me
And shield me from alarm!
Though evil would assail me,
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(ELH 569:5)
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The purpose of Bethany Lutheran Theological Seminary is to prepare men as pastors who proclaim the gracious message of forgiveness in Christ as taught in the Scripture and summarized in the Lutheran Confessions. The seminary desires to maintain a Gospel predominance so that our future pastors will uphold the doctrine of Scripture with all the fervor of the seventeenth century theologians and also have a love and fervor for souls. The Lord permitted us another school year where men were trained for this blessed ministry. May our gracious Lord continue to bless our seminary to the glory of His name and the welfare of precious blood-bought souls.

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ENROLLMENT
There were 22 students enrolled at the seminary in the 2006–07 academic year. It breaks down as follows: 10 juniors, 5 middlers, 3 seniors, and 4 vicars. There were two international students attending the seminary this school year: Kalyan Kumar Gollapalli and Pradeep Kumar Lingala, both from the Lutheran Mission of Salvation—India. Those who are serving their vicarages: Dale Jaech, Bethany Lutheran Church, Port Orchard, Washington; Michael Muehlenhardt, St. Paul’s Lutheran Church, North Mankato, Minnesota (WELS); Daniel Oberer, Heritage Lutheran Church, Apple Valley, Minnesota; and Andrew Schmidt, Our Savior’s Lutheran Church, Albert Lea, Minnesota.

RECRUITMENT
Although our synod is blessed with few vacancies at present and our seminary enrollment continues to grow, projections indicate that new pastors will be needed in the coming years. Our synod desires to begin new ministries and continue to serve our present congregations. Therefore, the seminary is employing various new procedures for recruiting but the support of our congregations and pastors is needed.

We urge pastors and laity to be recruiters for the seminary by encouraging promising young men to study for the pastoral ministry. St. Paul reminds us, “How then shall they call on Him in whom they have not believed? And how shall they believe in Him of whom they have not heard? And how shall they hear without a preacher? And how shall they preach unless they are sent?” (Romans 10:14–15). The gracious Savior who laid down His life for our salvation is calling for pastors to shepherd and nurture the flock purchased with His own blood.

ACTIVITIES
The seminary hosted its annual pastors’ summer institute on July 12–14, 2006. Professor Adolph Harstad lectured on The Concept of Covenant and President Gaylin Schmeling gave a presentation on The Pentecostal and Charismatic Movements. The institute was attended by about twenty pastors. The purpose of this institute is to provide continuing education for our pastors.

The Reformation Lectures were held October 26–27, 2006, in Mankato, Minnesota. These lectures are sponsored jointly by Bethany Lutheran College and Bethany Lutheran Theological Seminary. This year there were three presenters. The first lecture was given by the Rev. Joel Pless, who is professor of New Testament and history at Wisconsin Lutheran College in Milwaukee, Wisconsin. The second presenter was the Rev. Peter M. Prange, who is the pastor of Jerusalem Lutheran Church in Morton Grove, Illinois. The third presenter was the Rev. Stephen Geiger, who is professor of New Testament and education at Wisconsin Lutheran Seminary in Mequon, Wisconsin. The theme of the lectures was “Biblical Exegesis in the Synodical Conference.” The first lecture, presented by Professor Joel Pless, was entitled “G. Stockelhaid: The Exegetical Task.” The second lecture, the Rev. Peter Prange, presented “J.P. Koehler: The Exegetical Task.” The third lecture given by Professor Stephen Geiger was entitled “R.C.H. Lenski: The Exegetical Task.”

An invitation was extended to our students to attend the annual mission and ministry seminar at Wisconsin Lutheran Seminary in Mequon, Wisconsin, on February 6–8, 2007. The theme of the seminar was “We are His Witnesses” emphasizing the Christian’s privilege of proclaiming the gospel of salvation. The seminar was divided into three parts, which included a study of parish administration, home mission work and world missions.

President and Rebecca Schmeling conducted a Seminary Retreat in Minneapolis in November 2006. The theme of the seminar was “The Pastor and His Children” and Dr. William and Lynne Kessel gave a presentation on “Crisis in the Christian Marriage.” This retreat was made possible through a special grant from Thrivent Financial for Lutherans. The purpose of this seminar was to strengthen our students’ family relations and prepare the students and their families for life in the parsonage.

The annual senior recognition dinner was held on the evening of April 24, 2007. This is always a pleasant and relaxing evening for the students and staff, and we are grateful to Thrivent Financial for Lutherans for sponsoring this event.

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The Marvin M. Schwan Charitable Foundation supports the seminary in a significant way. Grants from the foundation have provided support for the seminary operations, for our seminarians and their families, and funds to increase our library collection.

LEGACIES AND GIFT ANNUITIES
The following legacies were received in 2006:
Kenneth Fossen $4,000.00
Enanda Reinertson $19,450.51
Arthur Carlsen $27,000.00
Fyrne Haugen $24,215.50
Willbert Seydel $10,706.97

The following matured gift annuities were received in 2006:
Nora Buffington $49,511.54

SCHOLARSHIP FUNDS
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ENROLLMENT

There were 22 students enrolled at the seminary in the 2006–07 academic year. It breaks down as follows: 10 juniors, 5 middlers, 3 seniors, and 4 vicars. There were two international students attending the seminary this school year: Kalyan Kumar Gollapalli and Pradeep Kumar Lingala, both from the Lutheran Mission of Salvation—India. Those who are serving their vicarages: Dale Jaech, Bethany Lutheran Church, Port Orchard, Washington; Michael Muehlenhardt, St. Paul’s Lutheran Church, North Mankato, Minnesota (WELS); Daniel Oberer, Heritage Lutheran Church, Apple Valley, Minnesota; and Andrew Schmidt, Our Savior’s Lutheran Church, Albert Lea, Minnesota.

RECRUITMENT

Although our synod is blessed with few vacancies at present and our seminary enrollment continues to grow, projections indicate that new pastors will be needed in the coming years. Our synod desires to begin new missions and continue to serve our present congregations. Therefore, the seminary is employing various new procedures for recruiting but the support of our congregations and pastors is needed.

We urge pastors and laity to be recruiters for the seminary by encouraging promising young men to study for the pastoral ministry. St. Paul reminds us, “How then shall they call on Him in whom they have not believed? And how shall they believe in Him of whom they have not heard? And how shall they hear without a preacher? And how shall they preach unless they are sent?” (Romans 10:14–15). The gracious Savior who laid down His life for our salvation is calling for pastors to shepherd and nurture the flock purchased with His own blood.

ACTIVITIES

The seminary hosted its annual pastors’ summer institute on July 12–14, 2006. Professor Adolph Harstad lectured on The Concept of Covenant and President Gaylin Schmeling gave a presentation on The Pentecostal and Charismatic Movements. The institute was attended by about twenty pastors. The purpose of this institute is to provide continuing education for our pastors.

The Reformation Lectures were held October 26–27, 2006, in Mankato, Minnesota. These lectures are sponsored jointly by Bethany Lutheran College and Bethany Lutheran Theological Seminary. This year there were three presenters. The first lecture was given by the Rev. Joel Pless, who is professor of New Testament and history at Wisconsin Lutheran College in Milwaukee, Wisconsin. The second presenter was the Rev. Peter M. Prange, who is the pastor of Jerusalem Lutheran Church in Morton Grove, Illinois. The third presenter was the Rev. Stephen Geiger, who is professor of New Testament and education at Wisconsin Lutheran Seminary in Mequon, Wisconsin. The theme of the lectures was “Biblical Exegesis in the Synodical Conference.” The first lecture, presented by Professor Joel Pless, was entitled “G. Stoeckhardt: The Exegetical Task.” The second lecturer, the Rev. Peter Prange, presented “J.P. Koehler: The Exegetical Task.” The third lecture given by Professor Stephen Geiger was entitled “R.C.H. Lenski: The Exegetical Task.”

An invitation was extended to our students to attend the annual mission and ministry seminar at Wisconsin Lutheran Seminary in Mequon, Wisconsin, on February 6–8, 2007. The theme of the seminar was “We are His Witnesses” emphasizing the Christian’s privilege of proclaiming the gospel of salvation. The seminar was divided into three parts, which included a study of parish administration, home mission work and world missions.

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A Seminary Endowment Fund has been established to be used for seminary needs. We want this fund to grow over the years and therefore we encourage our people to remember it. A bequest would certainly be an appropriate way to perpetuate the work of the seminary as it carries out its task of training pastors to proclaim the saving Gospel of Jesus Christ.

FINANCES
For Fiscal Year July 1, 2005 – June 30, 2006

*Revenues*
- Tuition and Fees: $92,960
- Synod Subsidy: $65,162
- Endowment Income: $53,556
- Gifts and Grants: $268,138
- Other Sources: $16,641
- Total: $496,457

*Expenditures*
- Education & General: $455,341
- Maintenance & Utilities: $40,206
- Total: $495,547

Increase (Decrease) in Fund Balance: $910

The Rev. Gaylin Schmeling, president
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HIGHER EDUCATION

ACTION OF THE SYNOD

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WHEREAS, A number of anniversaries of Bethany Lutheran College and Bethany Lutheran Theological Seminary faculty and staff have been observed, therefore,
A. BE IT RESOLVED, That we thank those donors for their gifts and encourage others to participate in supporting students in this way, and,
B. BE IT RESOLVED, That our synod continues to pray that the Lord would guide and bless the work of all of our college and seminary faculty and staff.

Resolution 2: Board of Regents
WHEREAS, The Board of Regents has appointed Mr. Lyle Fahning of Burnsville, Minnesota, to serve a three-year term as a type B member of the Board of Regents of Bethany Lutheran College, therefore,
BE IT RESOLVED, That the synod in convention ratify his appointment to the board.

Resolution 3: Grants, Estates and Other Financial Support for the College and Seminary
WHEREAS, Various donors (individuals and organizations) have provided financial support which has allowed many Bethany Lutheran College and Bethany Lutheran Theological Seminary students to be able to afford to attend these respective schools and which has given both the college and seminary the opportunity to expand their educational and practical offerings, therefore,
A. BE IT RESOLVED, That we thank those donors for their gifts and encourage others to participate in supporting students in this way, and,
B. BE IT RESOLVED, That our synod encourages the members of the Evangelical Lutheran Synod to take every opportunity fiscally to support our college and seminary in order to increase these opportunities.

Resolution 4: Promote Attendance by our Congregations’ Youth at Bethany Lutheran College
WHEREAS, We are thankful that Bethany Lutheran College has been blessed with increases in both incoming numbers of students and high retention levels from first to second semesters, and,
WHEREAS, Bethany Lutheran College provides these students with an education that has spiritual, academic and financial value, therefore,
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WHEREAS, There will be eight vicars needing assignments in the next two years, therefore,
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WHEREAS, Our synod has encouraged congregations to recruit students for the Holy Ministry, and,
WHEREAS, Enrollment in the seminary increased from fifteen to twenty-two students from the last academic year to this, therefore,
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REPORT OF THE BOARD FOR HOME MISSIONS

St. Paul states this objective fact: "a righteousness from God, apart from law, has been made known, to which the Law and Prophets testify" (Romans 3:21). He refers to the good news that in Christ God is reconciled to the whole world, forgives all sin, considers all mankind righteous. He continues, "this righteousness from God comes through faith in Jesus Christ to all who believe" (Romans 3:22). Here's where home missionaries come in! It is the privilege of the Board for Home Missions to support those who work on behalf of the synod to preach the Gospel so that many may believe in Jesus Christ, enjoy his righteousness credited to their account and look forward to eternity in heaven.

ORGANIZATION OF THE BOARD

The board is comprised of the following members: the Rev. Erwin Ekhoff,* chairman; Mr. Robert Smith,* vice-chairman; the Rev. Richard Wiechmann, chaplain; the Rev. Rod Flohr, secretary; the Rev. Dan Basel, Mr. Keith Duin, Mr. Loren Meyer. Members marked with an asterisk (*) also serve on the Trustees/Home Missions Sub-committee. Chairman Ekhoff represents the board on the Planning and Coordinating Committee. Missions Counselor, the Rev. Steven Petersen, also attends board meetings.

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In addition to regular quarterly board meetings, special meetings at the synod convention and pastoral conference, conference phone calls, visitsation at mission congregations for consultation, exploration of potential sites for mission work, ongoing supervision of home mission through monthly pastoral and financial reports, etc., the following are highlights of work and blessings in 2006.

January: It was resolved to support a vicar-in-mission at Apple Valley, Minnesota to explore a possible new start in Farmington, Minnesota … to divide proceeds of a $150,000 minimum land sale at Winter Haven, Florida one-third to Resurrection, two-thirds to the Evangelical Lutheran Synod … that Board for Home Mission delegates visit Our Savior, Lakeland, Florida to discuss finances there. The Board for Home Mission also met with the Board of Trustees to discuss mutual interests.

May: It was resolved to grant Holy Cross, Madison, Wisconsin $10,000 for cross-cultural mission work … to adopt the 2007 salary scale with a $1000 medical insurance deductible … to offer advice to Lord of Life, Holland, Michigan if desired … to decline the grant request from Good Shepherd, Brownsburg, Indiana … to permit Redeeming Grace, Rogers, Minnesota to pursue talks with the Board for the Lutheran Schools of America … to acknowledge that Light of Life, Plainfield, Illinois has disbanded … to support Redeemer, Scottsdale, Arizona with a loan.

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MISSIONS COUNSELOR

In addition to serving as liaison between board and missions, the Missions Counselor also worked with Cross-stitch, the network of ELS Women’s Missionary Societies, which raised funds in support of Peru: educational support for women; Chile: English as Foreign Language training; Korea: English as Foreign Language training; India: support for orphans and widows.

Three ELS VideoLink segments were produced by the Rev. Paul Fries during 2006. They featured the Ottesen Museum, the new mission field in Seoul, Korea and the exploratory home mission in Rogers, Minnesota. Plans are for occasional segments to be produced in the future.

SALARY SCALE FOR 2008

In addition to the following scale, housing and utilities allowance for Home Missionaries is determined using 135% of the four-bedroom fair market rental value within a specific county according to the 2007 survey of the U.S. Department of Housing and Urban Development (Federal Register, Part III. 24 CFR Part 888). Increment for years of service and education allowance is provided within the salary scale. Car allowance is paid per mile for actual miles driven based on the Internal Revenue Service rate for mileage. Health insurance is provided at the $1,000 deductible. The Board for Home Missions approves the us of a Health Savings Account (HSA) or other alternative deductibles, as long as the called worker receives similar benefits. Pension is 6% of base salary.

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SALARY SCALE FOR 2008

In addition to the following scale, housing and utilities allowance for Home Missionaries is determined using 135% of the four-bedroom fair market rental value within a specific county according to the 2007 survey of the U.S. Department of Housing and Urban Development (Federal Register, Part III. 24 CFR Part 888). Increment for years of service and education allowance is provided within the salary scale. Car allowance is paid per mile for actual miles driven based on the Internal Revenue Service rate for mileage. Health insurance is provided at the $1,000 deductible. The Board for Home Missions approves the us of a Health Savings Account (HSA) or other alternative deductibles, as long as the called worker receives similar benefits. Pension is 6% of base salary.

Vacation time allotted:

<table>
<thead>
<tr>
<th>Years</th>
<th>Sundays and 20 days</th>
</tr>
</thead>
<tbody>
<tr>
<td>1–5</td>
<td>2</td>
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<tr>
<td>6–15</td>
<td>3</td>
</tr>
<tr>
<td>16+</td>
<td>4</td>
</tr>
</tbody>
</table>

16+ years 4 Sundays and 0 days
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<table>
<thead>
<tr>
<th></th>
<th>2006 Actual</th>
<th>2007 Budget</th>
<th>2008 Budget</th>
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<tbody>
<tr>
<td>SUBSIDY – HOME MISSIONS</td>
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<td></td>
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<tr>
<td>Abiding Shepherd, Cottage Grove</td>
<td>28,000</td>
<td>19,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Abiding Word, Bowling Green</td>
<td>6,000</td>
<td>3,000</td>
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<tr>
<td>Asian Mission, Irvine</td>
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<td>Beautiful Savior, Springboro</td>
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<tr>
<td>Faith, Medford</td>
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<td>Peace, North Mankato</td>
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<tr>
<td>Resurrection, Winter Haven</td>
<td>9,000</td>
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<tr>
<td>South Lake, Clermont</td>
<td>10,465</td>
<td></td>
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<tr>
<td>Redeeming Grace, Rogers</td>
<td>56,892</td>
<td>120,000</td>
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<td></td>
<td>197,813</td>
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<td>SUBSIDY – CONGREGATIONS RECEIVING SUPPORT</td>
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<td>Beautiful Savior, Osage Beach</td>
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<tr>
<td>Family of God, Fort Mojave</td>
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<td>King of Grace, Waukon</td>
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FUTURE PLANS
Plans include the support of a vicar in a mission. Purchase of land, rental of worship facilities and construction of church buildings continue to be priorities.
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OPERATING BUDGET

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>2008 Base Salary</th>
<th>Increment Increase</th>
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<tr>
<td>31+</td>
<td>41,756</td>
<td>N/A</td>
</tr>
</tbody>
</table>

FUTURE PLANS

Plans include the support of a vicar in a mission. Purchase of land, rental of worship facilities and construction of church buildings continue to be priorities.
In 2006 the synod budgeted $180,181 for the home mission program. The remainder of the
money needed to fund the program came from special gifts, Thrivent Financial for Lutherans,
the Marvin M. Schwan Charitable Foundation, estates, and earned and accumulated interest.

The Rev. Steven P. Petersen
ELS Missions Counselor

HOME MISSIONS
ACTION OF THE SYNOD

Resolution 1: Home Mission Salary Scale
WHEREAS, The Board for Home Missions has recommended a compensation package for
home missionaries for the year 2008, which has taken into account the cost-of-living index,
therefore,
BE IT RESOLVED, That the compensation package for home missionaries for 2008 be adopted.

Resolution 2: Congregational Use of the Home Mission Salary Scale
WHEREAS, The Board for Home Missions’ salary scale has been established for salaries for
home missionaries, and,
WHEREAS, Many established congregations have used this salary scale as a guideline for
clergy salaries, therefore,
BE IT RESOLVED, That the congregations of the synod be made aware of this common
practice.

Resolution 3: Home Missions’ Progress Toward Becoming Self-Supporting
WHEREAS, A number of home mission congregations have become self-supporting and no
longer need subsidy from the Board for Home Missions, and,
WHEREAS, Other home mission congregations are making progress toward becoming self-
supporting, therefore,
A. BE IT RESOLVED, That the synod thank the Board for Home Missions for its dedicated
service and wise use of resources, and,
B. BE IT RESOLVED, That the synod thank God for His blessing upon these home mission
congregations.

Resolution 4: Thanks for Financial Support
WHEREAS, Various organizations and individuals have contributed generously to our synod
for the development of home missions, therefore,

A. BE IT RESOLVED, That the synod express gratitude to Thrivent Financial for Lutherans
for its generous gifts in the support of home missions, and,
B. BE IT RESOLVED, That the synod express gratitude to the Marvin M. Schwan Charitable
Foundation for its generous support of home missions, and,
C. BE IT RESOLVED, That the synod express gratitude to the various individuals,
congregations, and other organizations that have contributed special gifts toward home
mission efforts.

REPORT OF THE
BOARD FOR FOREIGN MISSIONS

BOARD PERSONNEL
The Board for Foreign Missions is composed of four pastors and three laymen. They are
Prof. Adolph Harstad, chairman; Mr. Marlin Goebel, vice chairman; Prof. Silas Born recording
secretary and education consultant; the Rev. Wayne Halvorson, chairman of the South America
Committee; the Rev. Paul Fries, chairman of the Asia Committee; Mr. Paul Nielsen, treasurer,
and Professor William Kessel. The Rev. Paul Anderson, and Mr. Robert Soule serve as advisory
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This year the Board for Foreign Missions has divided itself into two committees to
concentrate on geographic fields. That is hoped to streamline the board’s effectiveness. The
South America Committee focuses on the management and operations of the mission in Peru
and Chile. The Asia Committee focuses on the management and operations of the mission in
India and in South Korea.

FIELD PERSONNEL
There are two missionaries serving in Peru. They are the Rev. David Haecuser (president of
the seminary in Peru) and the Rev. Terry Schultz (Field Coordinator for Peru). There are two
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Coordinator for Chile).

VISITS TO THE MISSION FIELD
Some of the board members and Missions Counselor Steven Petersen visited the Chile and
Peru fields this past summer. They held meetings with the Chile and Peru teams, and some of
the congregations and mission stations. Field visits were also conducted in India and Korea.

PERU
There are five full-time national pastors working in Lima and the other areas of the country.
There are five newly ordained pastors that serve their congregations nearly full time. Some of
the new pastors have additional employment which can be combined with their serving the
congregations and schools. In 2006 Christian burial services were conducted for a national
pastor, the Rev. Roberto Berrospid.

About 12 students are studying in the seminary in Lima. There are others studying in
extension seminaries and training schools in the mountains and the Amazon region. Some of
the national pastors are now teaching in the seminary along with the missionaries. The
seminary program in Peru is generally comparable to what is required of the seminary students
in Mankato, Minnesota.

Grace, Hobart 1,172 834 81
Peace, North Mankato 48,532 41,501 32,433
Redeemer, Scottsdale 5,913
Resurrection, Winter Haven 6,003
164,056 138,677 170,148

BOARD EXPENSES
Board expenses 20,300 12,000 12,000
Moving expense 12,000
Advertising Subsidy 3,926 8,615 3,996
24,226 32,615 15,996

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HOMEl MISSIONS

ACTION OF THE SYNOD

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About 12 students are studying in the seminary in Lima. There are others studying in extension seminaries and training schools in the mountains and the Amazon region. Some of the national pastors are now teaching in the seminary along with the missionaries. The seminary program in Peru is generally comparable to what is required of the seminary students in Mankato, Minnesota.
Two elementary schools have been established in the Lima area: in Anno Nuevo on the north side of Lima and at Reynoso, on the west side of Lima, in the port city of Callao. These two schools have now celebrated their sixth year of operation. The Reynoso school completed the construction of the first phase of its building. They are renovating the building to make room for more classrooms. It is planned to be able to add onto the building this year to accommodate more pupils. These schools will strengthen the national church in Peru for generations to come. Both these schools are nearly self-supporting in their operating costs.

Another Christian school has been conducting classes for five years in the Amazon village of Nueva Barranquita. Another school has begun in a neighboring village, Nuevo Porvenir.

Work in the mountains has been expanding in recent years, with several national pastors and vicars serving about 20 churches or preaching stations. This work is being supervised by the mission team and by national pastors Fidel Coversio and his son Edison Conversio. Seminary classes and pre-seminary classes are helping the pastors and vicars grow in their service to the Lord Christ and His church.

Over fifty groups now meet in the country of Peru for worship and study regularly. Membership has surpassed the 1,500 mark. Growth is continuing in numbers and in spiritual understanding.

One of the special blessings in Peru, is that the national pastors and national leaders are taking more and more of a leadership and management role. This indigenization is a sign of the growth and maturing of the Evangelical Lutheran Synod of Peru. In the not too distant future most of the operations of this field may be turned over the national pastors under the Board for Foreign Missions supervision. A “Transition to Independence” letter has been established to lead the South America Committee in this effort.

CHILE

The missionaries serve congregations in the greater Santiago area and 200 kilometers south in the town of Linares. As of this writing (March) many Baptisms and confirmations have taken place to strengthen the spiritual life of the churches. Worship services and study of the Word of God by members and pre-seminary students continues. About six young men continue to study for leadership in the church, with some of them planning to become pastors. Some seminary level courses are being taught by Timothy Erickson and Oto Rodriguez. While they are learning they take on some tasks in the outreach of the church into the community.

The four sites—La Cisterna, Las Vertientes, San Bernardo, and Linares—are now becoming more mature as congregations. Another area of work is Maestranza, near San Bernardo. A Ministry Extension Center has enabled substantial advancement into a growing neighborhood. There is hope to expand to other areas as the opportunity presents itself. The Lord is blessing the work of the Lord in Chile.

English as a Foreign Language Classes are being offered by the churches now for the third year. These classes are a means to increase the number of prospects for the congregations. Rachel Myers is our teacher. It is hoped that these classes can be continued and serve as an education opportunity which will lead many to hear the message of Jesus Christ.

FAITH MISSION SOCIETY

Our thanks to Marlin and Jean Goebel who faithfully publish Mission News regularly during the year to help inform and encourage the work of missions throughout the synod. In the thirty-six years that the magazine has been published it has encouraged the people of the church to support the mission projects of the synod.

HELPING HANDS

Helping Hands organization supports two of our missionaries in Latin America. An endowment fund of over $700,000 together with gifts from corporate and individual donors provides the funding for the missionaries. In a year and three months $33,569.53 was received to support the missionaries. Thanks to all the donors for their generous gifts to the foreign mission program of the synod.

LUTHERAN MISSION OF SALVATION–INDIA

The Lutheran Mission of Salvation–India (LMSI) is a mission of the Evangelical Lutheran Synod, funded through the Marvin M. Schwan Charitable Foundation. LMSI is served by two national pastors: Pastor Solomon Mamidi and Pastor Ananda Raju. The mission is divided into the Hyderabad, Rajahmundry and Jabalpur districts. Pastor Mamidi serves as president of the Hyderabad District, Pastor Raju serves as president of the Rajahmundry District and Mr. Vijay Sidney serves as president of the Jabalpur District.

The ELS began a seminary program for LMSI in January of 2006. The seminary meets twice per year, for intensive, two-week sessions. Two professors from the United States travel to India for each session. Professor Adolph Harstad, President John Moldstad, Jr., Pastor Steve Sparley and Pastor Jay Webber taught the seminary courses in 2006. Due to a shortage of funding, the seminary program may be decreased to one-two week session in 2007. Currently, twenty-three men are enrolled in the seminary program in India.

The top priority of the ELS Board for Foreign Missions for India is the training of national pastors. In addition to the seminary training in India, two students began their seminary training at Bethany Lutheran Theological Seminary in Mankato in January of 2007.

ELS Missions Counselor Steve Petersen meets with the LMSI presidents and other leaders annually to review the work of the mission, discuss issues and opportunities and plan for the coming year.

The Marvin M. Schwan Charitable Foundation granted a total of $260,000 for our mission work with LMSI. This generous donation is divided on a percentage basis between districts, with district presidents and elders determining how discretionary funds are used in each district.

LMSI STATISTICS

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SOUTH KOREA

At the 2006 ELS convention, South Korea was adopted as a mission field of the Evangelical Lutheran Synod. This was done after a year of exploratory work performed by Pastor Young Ha Kim showed great promise.

At the end of 2006, East Seoul Canaan Lutheran Church had 106 members with approximately 99 people in attendance each Sunday. Adult instruction classes are offered several times per week, using Luther’s Small Catechism (translated into Korean) and the WELS program Communicating Christ. The ELS booklet We Believe, Teach and Confess has also been translated into Korean and is used in instruction.
Two elementary schools have been established in the Lima area: in Anno Nuevo on the north side of Lima and at Reynoso, on the west side of Lima, in the port city of Callao. These two schools have now celebrated their sixth year of operation. The Reynoso school completed the construction of the first phase of its building. They are renovating the building to make room for more classrooms. It is planned to be able to add onto the building this year to accommodate more pupils. These schools will strengthen the national church in Peru for generations to come. Both these schools are nearly self-supporting in their operating costs.

Another Christian school has been conducting classes for five years in the Amazon village of Nueva Barranquita. Another school has begun in a neighboring village, Nuevo Porvenir.

Work in the mountains has been expanding in recent years, with several national pastors and vicars serving about 20 churches or preaching stations. This work is being supervised by the mission team and by national pastors Fidel Coversio and his son Edison Coversio. Seminary classes and pre-seminary classes are helping the pastors and vicars grow in their service to the Lord Christ and His church.

Over fifty groups now meet in the country of Peru for worship and study regularly. Membership has surpassed the 1,500 mark. Growth is continuing in numbers and in spiritual understanding.

One of the special blessings in Peru, is that the national pastors and national leaders are taking more and more of a leadership and management role. This indigenization is a sign of the growth and maturing of the Evangelical Lutheran Synod of Peru. In the not too distant future most of the operations of this field may be turned over the national pastors under the Board for Foreign Missions supervision. A “Transition to Independence” letter has been established.

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CHILE

The missionaries serve congregations in the greater Santiago area and 200 kilometers south in the town of Linares. As of this writing (March) many Baptisms and confirmations have taken place to strengthen the spiritual life of the churches. Worship services and study of the Word of God by members and pre-seminary students continues. About six young men continue to study for leadership in the church, with some of them planning to become pastors. Some seminary level courses are being taught by Timothy Erickson and Oto Rodriguez. While they are learning they take on some tasks in the outreach of the church into the community.

The four sites—La Cisterna, Las Vertientes, San Bernardo, and Linares—are now becoming more mature as congregations. Another area of work is Maestranza, near San Bernardo. A Ministry Extension Center has enabled substantial advancement into a growing neighborhood. There is hope to expand to other areas as the opportunity presents itself. The Lord is blessing the work of the Lord in Chile.

English as a Foreign Language Classes are being offered by the churches now for the third year. These classes are a means to increase the number of prospects for the congregations. Rachel Myers is our teacher. It is hoped that these classes can be continued and serve as an education opportunity which will lead many to hear the message of Jesus Christ.

**FAITH MISSION SOCIETY**

Our thanks to Marlin and Jean Goebel who faithfully publish Mission News regularly during the year to help inform and encourage the work of missions throughout the synod. In the thirty-six years that the magazine has been published it has encouraged the people of the church to support the mission projects of the synod.

**HELPING HANDS**

Helping Hands organization supports two of our missionaries in Latin America. An endowment fund of over $700,000 together with gifts from corporate and individual donors provides the funding for the missionaries. In a year and three months $33,569.53 was received to support the missionaries. Thanks to all the donors for their generous gifts to the foreign mission program of the synod.

**LUTHERAN MISSION OF SALVATION—INDIA**

The Lutheran Mission of Salvation—India (LMSI) is a mission of the Evangelical Lutheran Synod, funded through the Marvin M. Schwan Charitable Foundation. LMSI is served by two national pastors: Pastor Solomon Mamidi and Pastor Ananda Raju. The mission is divided into the Hyderabad, Rajahmundry and Jabalpur districts. Pastor Mamidi serves as president of the Hyderabad District, Pastor Raju serves as president of the Rajahmundry District and Mr. Vijay Sidney serves as president of the Jabalpur District.

The ELS began a seminary program for LMSI in January of 2006. The seminary meets twice per year, for intensive, two-week sessions. Two professors from the United States travel to India for each session. Professor Adolph Harstad, President John Moldstad, Jr., Pastor Steve Sparley and Pastor Jay Webber taught the seminar courses in 2006. Due to a shortage of funding, the seminary program may be decreased to one two-week session in 2007. Currently, twenty-three men are enrolled in the seminary program in India.

The top priority of the ELS Board for Foreign Missions for India is the training of national pastors. In addition to the seminary training in India, two students began their seminary training at Bethany Lutheran Theological Seminary in Mankato in January of 2007.

ELS Missions Counselor Steve Petersen meets with the LMSI presidents and other leaders annually to review the work of the mission, discuss issues and opportunities and plan for the coming year.

The Marvin M. Schwan Charitable Foundation granted a total of $260,000 for our mission work with LMSI. This generous donation is divided on a percentage basis between districts, with district presidents and elders determining how discretionary funds are used in each district.

**LMSI STATISTICS**

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A building in Seoul has been leased and remodeled to serve the congregation, with a sanctuary, office space, a kitchen, a fellowship hall and classrooms. The congregation gave offerings of $114,000 in 2006. Because the Lord has led the members to be so generous, the ELS is able to reduce subsidy to the mission considerably in 2007.

An English as a foreign language school operated by the mission was granted official status with the Korean government in 2006. This school offers training in the English language to many native Koreans, while providing the opportunity for outreach through the classes. Mr. Dennis Morrison and Mrs. Dolores Morrison were called to teach in the school in 2006. In addition to teaching English, the Morrison's help to prepare Korean high school students for enrollment in WELS/ELS high schools. The English as a foreign language school is self-supporting, including the teachers' salaries.

MISSIONS COUNSELOR

In addition to serving as liaison between board and missions, the Missions Counselor also worked with Cross-stitch, the network of ELS Women's Missionary Societies, which raised funds in support of Peru: educational support for women; Chile: English as Foreign Language training; Korea: English as Foreign Language training; India: support for orphans and widows.

Three ELS Video Link segments were produced by the Rev. Paul Fries during 2006. They featured the Ottesen Museum, the new mission field in Seoul, Korea and the exploratory home mission in Rogers, Minnesota. Plans are for occasional segments to be produced in the future.

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Church-related organizations are authorized to raise funds among ELS congregations because their affiliates and personnel are in fellowship with the ELS and their activities further the purpose of the synod.

In the past, the ELS has encouraged Four Corners Missions to pursue church-related organization status with the Board for Foreign Missions. Discussions between the two have not resulted in such a relationship, therefore the Board for Foreign Missions cannot sanction fund-raising through ELS congregations. Thoughts of Faith and other organizations, such as Faith Mission Society, are recognized as a church-related organizations.

THOUGHTS OF FAITH, INC.

Thoughts of Faith (TOF) is a church related organization of the Evangelical Lutheran Synod.

The Lord continues to bless the efforts of Thoughts of Faith, Inc. as the gospel message is shared with the people of Central and Eastern Europe, specifically the countries of Ukraine, Czech Republic and Latvia. Partial support is provided for the Evangelical Lutheran Church in the Republic of Moldova. St. Sophia Seminary in Ternopol, Ukraine provides theological training for students from Moldova, Belarus and other countries.

The Thoughts of Faith stateside staff includes Mr. Kermit Traska, Executive Director, Mr. Larry Dilgard, Assistant Executive Director, Mrs. Susan Dilgard, Program Specialist, and Mrs. Pam Schultz, Executive Assistant.

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Missions Advancement Project

Thoughts of Faith continues to be thankful to the Mission Advancement Project (MAP) for coordinating grants that fund part of the operation of TOF. The MAP Board is appointed by the ELS Board of Trustees and has been made up of the following men: Mr. Greg Griffin, Madison, Wisconsin; Mr. Dan Browning, Minnetonka, Minnesota; Mr. Don Heiliger, Stoughton, Wisconsin; Rev. Fred Theiste, Eau Claire, Wisconsin; Rev. Karl Anderson, Apple Valley, Minnesota. Ex-Officio board members: Mr. Keith Wiederhoeft, Mankato, Minnesota; and Mr. Kermit Traska, Oregon, Wisconsin.

Ukraine

A. The Ukrainian Lutheran Church (ULC)

The Lord's work in Ukraine continues to be conducted in partnership with the ULC. The ULC currently has 25 congregations, 13 preaching stations and 8 new village fields with total membership of about 2,000 souls. The active clergy of the ULC consists of 23 Ukrainian national pastors, 1 American missionary, and 1 American pastor. Pastor V'yacheslav Horpynchuk serves as the Bishop (President) of the ULC. TOF and the ULC jointly operate St. Sophia Lutheran Theological Seminary in Ternopol to train men to become pastors in the ULC. Rev. John Vogt is the rector (president) of the seminary since August 2006. Retired pastor, the Rev. Wayne Borgwardt currently serves as the pastoral mentor for the ULC. Bill and Faith Krug, Professor Tim Malchow on sabbatical from Michigan Lutheran Seminary and Tom and Judie Conzelmann serve as the Lay Mentors to the ULC in Ivano-Frankivsk in Western Ukraine, Kherson in Eastern Ukraine and Sevastopol in Southern Ukraine on the Black Sea.

Additional work of the ULC includes a radio program "The Lutheran Moment," a national church newsletter "Styag" (Banner), a correspondence Bible study program, a Ukrainian translation of the "Good News Journal." The church building in Kremenets has been completed and was be dedicated in September 2006. Construction of the church building in Sevastopol progresses and could hold its first service in the fall 2007.

B. International Charitable Fund Gift of Life

The Gift of Life program encompasses the humanitarian work of Thoughts of Faith, Inc. in Ukraine. Nick and Kerry Laper oversee both the on-site Ukrainian and stateside management responsibilities.

The pediatric dental and medical clinics continue to operate out of Ternopol, traveling to towns and villages throughout Ukraine providing free pediatric medical and dental care to the children of Ukraine. The Ukrainian Gift of Life program operates five Pro-Life Counseling Centers in Kyiv (2), Ternopol, Sevastopol, and Kremenets. The staff of these centers provides pro-life Christian counseling, pro-life presentations, pregnancy counseling and humanitarian assistance. Services provided in 2006 include: medical clinic – 3,911 patients; dental clinic – 4,517 patients; individual counseling sessions in the Pro-Life Centers – 6,867; attendance at pro-life presentations throughout Ukraine – 42,259; and, saved babies baptized in the ULC – 21. Humanitarian aid is collected at the TOF office/warehouse in Oregon, Wisconsin. A 40 foot shipping container was loaded and sent
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C. Summer Vacation Bible School

  Vacation Bible School has been organized by TOF staff using volunteers to work with the Ukrainian teachers. In 2006, 64 American volunteers taught about 750 Ukrainian Youth at 14 locations throughout Ukraine. In addition, two volunteers went to Bulgaria and two more volunteered in Russia.

D. TOF Branch Office – Kyiv, Ukraine

  The TOF Branch Office in Kyiv, Ukraine coordinates work and funding between TOF and the ULC. The Branch Office in Ukraine operates as International Charitable Foundation Faith in Action. Funds can be sent to Ukraine through the International Charitable Fund Faith in Action without being subject to high taxes.

Moldova

  Pastor Vladimir Mozer from Tiraspol, Moldova serves five Lutheran congregations in Moldova. He completed his theological training at St. Sophia Seminary and graduated in August 2006. Two other Moldovans continue their training at St. Sophia Seminary. There are five congregations with about 100 members.

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Czech Republic

A. St. Paul Lutheran Church of Plzen

  The Lord continues to bless the work of this congregation, just as He blesses all work done in His Name. The congregation’s current membership is nearly 200. A weekly English Conversation Club, sponsored by the congregation, continues to generate interest in the church. The congregation publishes a monthly newsletter for its members, “The Sign of Faith” and several publications for its U.S. supporters. Pastor Mark Grubbs serves as the administrator of the Czech mission and principal of Martin Luther School. Vicars Martin Vrsecky and Petr Krakora continue their studies to become pastors. Brian Diring, a Wisconsin Lutheran Seminary student serving in Ukraine for two years, spent 2 months in Plzen teaching the Czech vicars beginning Greek

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C. Humanitarian

  The mission continues to support the work of Mulac Hospital, the first private hospital in the Czech Republic after the fall of communism. Periodic support is provided to a local orphanage.

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E. Tlucna

  Due to the efforts of one of our Czech school teachers, we have been allowed to rent an historic chapel in the town of Tlucna, located 10 kilometers west of Plzen, for the equivalent of 3 cents a year for 20 years. There are weekly services and Bible studies in the church.

F. Additional Outreach Opportunities

  A Christian Information Center was opened in Plzen staffed by Vicars Vrsecky and Krakora. The center is located on a main street immediately at a tram stop that receives a high volume of traffic and many people have stopped in to pick up literature.

Latvia

A. Augsburg Institute

  Thoughts of Faith, Inc., continues to support confessional Lutheran work in Latvia. This work is being conducted by the Augsburg Institute, an organization dedicated to sharing Confessional Lutheran doctrine with the people of Latvia. The Augsburg Institute is active in publishing a newspaper, “The Latvian Lutheran,” a theological journal, and confessional Lutheran writings.

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  The Confessional Lutheran Church of Latvia consists of eleven national pastors serving thirteen congregations with 700 baptized souls. The CLCL realizes a 10% growth each year. A group of six from Luther Prep in Watertown, Wisconsin, participates in the Latvian Summer Youth Camp program that had about 50 young people participate. Generous donations have allowed progress to be made on church construction in Ozolnieki and the remodeling of the church building in Jelgava.

  The Lord has greatly blessed the efforts of Thoughts of Faith, Inc. and we are confident that He will continue to do so as His word is shared with the people of Central and Eastern Europe. The Board of Directors serve diligently throughout the year by the Grace of God to make TOF a successful mission organization. We greatly appreciate the encouragement and support we receive from President Moldstad, the Board for Foreign Missions, Missions Counselor Steven Petersen, and the Rev. Larry Burgdorf and the Rev. Keith Boheim of the Marvin M. Schwan Charitable Foundation.

SUMMARY

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The Rev. Wayne Halvorson, Chairman South America Committee
The Rev. Paul Fries, Chairman Asia Committee
Mr. Kermit Traska, Executive Director, Thoughts of Faith, Inc.
The Rev. Steven Petersen, Missions Counselor
Resolution 1: Rev. Timothy Erickson’s 25 years in the mission field
WHEREAS, The Rev. Timothy Erickson has been faithfully serving in the mission fields of Peru and Chile for twenty-five years, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod thank the Rev. Erickson for his twenty-five years of missionary service.

Resolution 2: To encourage the Peruvian Church
WHEREAS, The Peruvian national pastors and national teachers are taking more and more of a leadership and management role in their church, and,
WHEREAS, This indigenization is a sign of the growth and maturing of the Evangelical Lutheran Synod of Peru, and,
WHEREAS, A plan for transition to independence has been established by the Board for Foreign Missions to lead the South America Committee in this effort, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod of Peru be encouraged in this transition.

Resolution 3: Translation Review
WHEREAS, The ELS booklet We Believe, Teach, and Confess and Luther’s Small Catechism have been translated into Korean, and,
WHEREAS, Other documents may also be translated, and,
WHEREAS, It is beneficial to have translations, especially of doctrinal character, reviewed, therefore,
BE IT RESOLVED, That the synod instruct its Board for Foreign Missions to undertake a review of translated documents.

Resolution 4: Thoughts of Faith
BE IT RESOLVED, That the synod endorse the continued exploration and feasibility study of bringing the church-related organization of Thoughts of Faith under the direct auspices of the Evangelical Lutheran Synod.

Resolution 5: Church-Related Organizations
BE IT RESOLVED, That the synod encourage her members to support her church-related organizations, and to inform themselves carefully about other organizations before supporting them.

REPORT OF THE
BOARD FOR EVANGELISM

“But you will receive power when the Holy Spirit comes on you; and you will be my witnesses in Jerusalem, and in all Judea and Samaria, and to the ends of the earth” (Acts 1:8 NIV).

BOARD MEETINGS AND MEMBERSHIP
The board met three times since last convention (October 2006, January and April 2007). The board has six elected members: Pastors—Matthew Crick (chairman and Evangelism Resource editor), Bradley Kerkow (secretary), Cory Hahnke, Larry Wentzlaff. Laymen—Maynard Pick and Dennis Benzing.

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All members of the board are available to assist the congregations of the ELS. Each can easily be contacted by telephone or e-mail as listed in the Synod Report.

SYNOD EVANGELISM WORKSHOPS
The board is now presenting a new synod-wide evangelism workshop entitled, Evangelism Over the Long Term. There are four parts to the workshop: 1. Obstacles to evangelism: unrealistic expectations, lack of results, guilt, burnout; 2. Developing a vision and goal setting; 3. Setting a realistic pace; 4. Welcoming and encouraging visitors to your congregation. To have this workshop presented in your circuit, please contact the board chairman, the Rev. Matthew W. Crick.

TRACTS
There are twenty tracts in the “We’re Glad You Asked!” series. The tracts are available to ELS congregations at no cost. The board encourages churches to use these tracts and other evangelism brochures as a way to help their members understand differences in churches and to help them share God’s truths with others. Tracts may be requested through the board’s website, <www.learnaboutJesus.com>, may be picked up at the synod convention display table, or by contacting the Rev. Brad Kerkow directly. Tracts on other subjects are also available. Recently updated “We’re Glad You Asked!” tracts are: The Bible, Original Sin, History of the ELS, Dealing with Loss and Grief.

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God’s Message to You, One Session “Bible Intro” for prospects, “How Do I Study the Bible?”, Audio CD for prospects, “A Look Inside the Lutheran Church.”

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Evangelism Resource is the board’s periodical. The latest edition, 2006, features an article on canvassing, “Canvassing for the Great Commission.” The article defines canvassing, why to do it, how to do it, and its benefits. Each congregation of the ELS received five copies for use especially by evangelism committee.

Each issue of Evangelism Resource also features, “Evangelism News and Ideas from the ELS.” In it, you can learn what other ELS congregations are doing to reach out with the Gospel.

Each issue also includes twelve devotions which can be used in your congregation’s monthly newsletter, or in any way your congregation sees fit. They are written with the prospect in mind, delivering a simple sin and grace message. They follow the themes of the seasons of the church year.

FOREIGN MISSIONS
ACTION OF THE SYNOD

Resolution 1: Rev. Timothy Erickson's 25 years in the mission field
WHEREAS, The Rev. Timothy Erickson has been faithfully serving in the mission fields of Peru and Chile for twenty-five years, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod thank the Rev. Erickson for his twenty-five years of missionary service.

Resolution 2: To encourage the Peruvian Church
WHEREAS, The Peruvian national pastors and national teachers are taking more and more of a leadership and management role in their church, and,
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OUTREACH NEWSLETTER DEVOTIONS

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SEMINARY WORKSHOP

The board held a workshop for students of Bethany Lutheran Theological Seminary on April 24, 2007 as scheduled with the president of the seminary. The students were trained in the basics of canvassing. Students were also taken into the community to do canvassing themselves. They were urged to include evangelism as a part of their future ministry.

PARISH EVANGELISM ASSISTANCE

Parish Evangelism Assistance funds of approximately $28,000 are now available to congregations through generous donations for the synod’s 2000 Years of Grace Thank Offering. Parish Evangelism Assistance will help congregations in two ways: 1. with specific evangelism projects, for which partial funding may be needed, and 2. with evaluating and organizing a congregation’s long-range outreach efforts. Any ELS congregation may apply for Parish Evangelism Assistance by contacting the board chairman.

LUTHERAN SENTINEL ARTICLES

Each year the board writes a series of articles concerning evangelism and outreach for inclusion in the Lutheran Sentinel. The 2007 series has six articles under the theme, “Jesus’ Heart for Sinners.”

UNDER DISCUSSION

The board continues to discuss the need for the synod to develop an “Evangelism Counselor” type position to assist the congregations of the ELS so that the following may be achieved in service of the Great Commission:

1) To better understand the challenges that our synod faces in communicating to its culture and to the “next” generation;
2) To accomplish purposeful research of evangelism trends which develop as responses to changing culture and generational shifts. This research would include trends that develop within the visible church at large AND within our own fellowship;
3) To give congregations of the ELS additional “hands on” assistance in developing a full range of evangelism efforts locally, in keeping with points 1 and 2 above;
4) To help ELS exploratory missionaries to organize themselves for effective action, in keeping with points 1 and 2 above.

The current Parish Evangelism Assistance program with its evangelism consultants has been a start, but is limited, in that the PEA consultant position does not require outside research, or to pursue professional consultant training, or to do any consultant work outside of PEA requests made by ELS congregations. Also, the PEA program and its consultants have no direct involvement with the ELS home mission program.

“Day after day, in the temple courts and from house to house, they never stopped teaching and proclaiming the good news that Jesus is the Christ” (Acts 5:42 NIV).

The Rev. Bradley J. Kerkow, secretary

EVANGELISM

ACTION OF THE SYNOD

Resolution 1:
WHEREAS, Members of the Board for Evangelism have made themselves available to the congregations for advice and counsel, therefore,
A. BE IT RESOLVED, That the board members be encouraged to publish their names and contact information through multiple means (Lutheran Sentinel, bulletin inserts, etc.), and,
B. BE IT RESOLVED, That fuller information on Evangelism Workshops be made available including cost, topics, locations and schedules.

Resolution 2:
WHEREAS, The Board for Evangelism continues to provide evangelism resources, therefore,
A. BE IT RESOLVED, That the board be recognized for its work, and,
B. BE IT RESOLVED, That congregations of the ELS be encouraged to make use of synod Evangelism Workshops, tracts, websites, and other evangelism materials, and,
C. BE IT RESOLVED, That the pastors be encouraged to make use of Evangelism Resource, newsletter devotions, Parish Evangelism Assistance (PEA), etc.

Resolution 3:
WHEREAS, Local congregations have ideas, events, projects and materials that may be beneficial for use by other congregations, therefore,
A. BE IT RESOLVED, That the congregations be encouraged to submit these items to the board, and,
B. BE IT RESOLVED, That the board serve as a clearing house in sharing these materials and ideas.

Resolution 4:
WHEREAS, Evangelism counsel could provide great benefit to many congregations in the synod and,
WHEREAS, Parish Evangelism Assistance (PEA) has provided such counsel to some congregations in the past, and this program is coming to closure, therefore,
A. BE IT RESOLVED, That the ELS thank God for the blessings He has provided through PEA, and,
B. BE IT RESOLVED, That the Board for Evangelism develop an ongoing consultation service, funded by the synod, extending and continuing the work of PEA to allow pastors with experience to assist congregations desiring counsel on evangelism.

REPORT OF THE

BOARD FOR LUTHERAN SCHOOLS OF AMERICA

LSA FOUNDATIONS

The 2003 “Scottsdale Memorial” strongly urged the members of the ELS to consider the inestimable value of establishing new church-supported Christian schools. These insightful, Spirit-led visionaries knew of the state of public education in America and firmly believed that
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These Redeemer–Scottsdale members were churchmen. They saw an expanding partnership between an expanding number of Lutheran schools and the new and growing teacher-training program available through Bethany Lutheran College. They wanted to raise the level of awareness and commitment among seminary students to be more engaged in Christian education in their future parish service. They viewed more schools as an increasing opportunity to strengthening the members of our synod for service both now and into the future. And most fundamentally, they saw our schools as mission and evangelistic outreach opportunities to share the gospel and potentially expand synod congregational membership thereby.

The members of the Lutheran Schools Initiative Committee accepted the Scottsdale memorial. They adopted the memorial goals and established a numeric goal of “an average of two new schools per year for fifty years.” They also adopted a pioneering funding concept for LSA; namely, that the administrative and operational costs of LSA would be funded apart from the adopted budget of the ELS. Funding was proposed to be obtained by seeking support from individuals, congregations, corporations, and foundations that support the goals of Christian education. In 2005 they hired LSA’s first President/CEO in order to provide the overall direction in successfully carrying out the mission of LSA; namely, … to establish Christian, confessionally Lutheran, community-based schools characterized by academic excellence, high student achievement and community service.

FORMATIVE YEAR
The delegates to the 2006 convention adopted new guidelines proposed by the Synod Review Committee. These guidelines served to divide the work of the former Board for Education and Youth (BEY). The resulting newly formed structures were the Board for Parish Education and Youth and Lutheran Schools of America. All of the responsibilities and services of the former Lutheran Elementary Schools (LES) subcommittee of the BEY were transferred to the service of LSA. In order to facilitate a smooth transition in this transfer process, the new guidelines called for the two-year tenure of the former LES members within the new LSA.

The 2006 convention also elected the first seated members of the Board for Lutheran Schools of America. In keeping with new guidelines, national time zones were employed as a way of creating national representation. Three laymen, three clergy, and two Lutheran school teachers represent Eastern, Central, and Western time zones. One member of the Board of Trustees was also assigned to the board as its representative. (Note: LSA is currently structured under the oversight of the synod’s Board of Trustees.) LSA is also guided by an advisory board composed of the presidents of the synod, seminary, and college, the synodical treasurer, and Prof. Silas Born, Bethany Lutheran College’s Director of Christian Education. The first elected officers of the Board for Lutheran Schools of America are: Chairman—the Rev. Ed Bryant, Vice Chairman—Teacher Curt Mantey, and Secretary—the Rev. Ken Mellon. Keith Wiederhoeft, synod treasurer, serves in that capacity for LSA. The board has chosen to align itself for maximum focus upon issues by dividing into four committees: Executive, Finance, Education, and Marketing.

DISTINCTIVE, SUSTAINABLE SCHOOLS
It is understandable that the numeric goal for starting new schools as put forward by LSA would capture broad attention. However, the board has firmly established a foundational philosophy that LSA schools must be distinctive and must be created for long-term sustainability. The board has adopted the following list of “Strategic Elements” which outline the distinctive nature of LSA schools.

1. Bible-centered, Gospel predominated
2. focus upon excellence & accountability
3. service to church-member children
4. evangelistic/mission outreach emphasis
5. active plan for service within the community
6. emphasis on teacher/parent partnership
7. personal discipline emphasized (uniforms)
8. regard for authority and others practiced
9. special education program provided
10. music/fine arts, foreign language (Latin, Spanish, other) a priority
11. sustainable business plan—cost-per-pupil tuition and scholarship fund/endowment
12. well-defined curriculum
13. “Christian classical education” curriculum design
14. synodically certified faculty
15. school classroom size accommodates sustainable success
16. successful accreditation by recognized school accreditation agency

Only congregations or missions of the ELS or those working in association with WELS congregations are eligible to receive LSA support. Prospective LSA congregations must agree in concept and in practice (time period to be determined) to the “LSA School Strategic Elements” listed above. They are also required to conduct a fee-based, three-part congregational strategic planning process. They must conduct a “Congregational Strategic Vision” study including a financial feasibility study. Assuming the congregation is determined to be a school candidate, they must conduct both a “School Vision” survey as well as a “School Feasibility” study. Through LSA staff and board members as well as experienced volunteers and professionals, LSA is able to provide a broad range of consulting services. They include:

- Creating Congregational Awareness & Receptivity
- Mission and Vision Determination
- Strategic Planning
- Congregational Sustainable Business Planning/Budgeting
- Role Definition for Professional & Volunteer Staff
- Mutual Accountability & Responsibility
- Christian Schools as Ministry/Mission Outreach Opportunities
- School Feasibility Research
- Curriculum Model Design
- Teacher Certification and Training Resources
- Marketing/Promotion
- Engaging Volunteers
- Fund Raising
- Architectural & Construction Planning

CONGREGATIONAL RESPONSE
The LSA goal of starting an average of two new schools per year is a dramatic educational renewal effort that has inspired many of our congregations to prayerfully consider a school ministry. Some of them have done so with minimal LSA counsel or with little-to-no current dependence upon LSA financial investments. Other congregations remain highly dependent upon significant levels of imminent LSA funding support. In both settings, the leadership, teamwork, and charitability displayed by our ELS pastors, teachers, and so many faithful
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laymen and laywomen has been remarkable! The following is a listing of ELS congregations who have moved ahead in faith during the 2006–07 school year.

- Peace—Kissimmee, FL – expanded PK to PK–1; broke ground in Feb. of ’07 for new church & school addition
  - Family of God–Ft. Mohave, AZ – expanded PK to K; plans for 1st grade in ’07; designing new school building
  - Grace–Vero Beach, FL – started PK program; building preschool building
  - Hope–West Jordan, UT – expanded PK to K; February approval to build new school building
  - Redeeming Grace–Rogers, MN – new home mission starting day care program leading into PK and beyond
  - Our Savior–Naples, FL – large expansion of PK program with facilities to expand
  - Christ–Pt. St. Lucie, FL – successful PK; seeking zoning approval for potential school expansion
  - Gloria Dei–Cold Spring, MN – voted in January of ’07 to start PK and renovate current facilities
  - Abiding Word–Cottage Grove, WI – considering new PK program in newly completed church facilities

**LSA FUNDING**

The most unique feature proposed by the Lutheran Schools Initiative Committee (LSIC) was that Lutheran Schools of America is to be funded independently from the operational budget of the ELS. The LSIC stated repeatedly in its early documentation that the ongoing work of LSA would “seek funding from within the ELS—members and congregations—through promotional materials, personal presentations to congregations, conferences, individuals, etc. and from sources in the corporate sector and governmental agencies through grant applications, vouchers, etc.” A misunderstanding among some continues that funding for LSA activities would come only from foundations and corporations and not from synodically related individuals or congregations. While this and other factors continue to present current funding challenges, future opportunities for funding remain.

Initial funding for LSA was provided by a generous 2005, two-year grant from the Marvin M. Schwan Charitable Foundation ($230,000). Thrivent Financial for Lutherans has also provided project funding in the amount of $70,000. Charitable giving from individuals has been generous but limited given the start-up, formative nature of LSA in its first year of existence as an organization with no previous constituency and no previous donors. In addition, there appears to be reluctance within the synod on the part of some to invite LSA representatives into congregations. Some have expressed a concern that gifts offered LSA may detract from local church giving or from gifts provided for synod operations.

An additional element of current concern is the overall synodical response to the opportunity offered within the For You and Your Children LSA support campaign. The synod’s Board for Stewardship created and promoted a well-designed campaign that was presented to the 2006 synod convention. At the time of this writing, approximately 30 congregations have chosen to conduct an “LSA Sunday.” Total offerings, including direct gifts and two-year pledges, amount to approximately $60,000.

Finally, professionally guided foundation research has been employed in an effort to identify those private and corporate foundations inclined to provide support for private, elementary Christian education. From an initial listing of 104 foundations, 54 were determined to be “more likely” prospects. As of this writing, 31 remain prospective funders at any level. There are 16 foundations which appear to be the most likely potential funders. All 16 have received grant requests for amounts ranging from $5,000 to $600,000 with six denials and 10 grant requests remaining without current response.

**ELS SCHOOL SERVICES**

The important work of providing counsel, support, and direction for existing schools of the ELS has continued without interruption. Principal Curt Mantey continues his service as the Secretary of Schools from the years of the BEY to LSA. Similarly, Prof. Silas Born continues to serve as the synod’s Director of Christian Education. Those combined efforts support teachers’ conferences both in the Midwest and the Pacific Northwest. We also continue to strongly endorse conferences with teachers from Wisconsin Evangelical Lutheran Synod schools. Yet another generous grant from the Marvin M. Schwann Charitable Foundation permitted all ELS teachers to attend the first national teachers’ conference in 32 years. It was held from August 3–7 in Washington, D.C. and proved to be a most uplifting educational and team-building experience for our dedicated Lutheran teachers and many family members.

Certified ELS teachers are supported with funding in support of continuing education up to $450 per year. Non-certified teachers may also qualify for support for coursework leading toward certification up to $500 per year. These grants are available for travel and expenses for non-certified teachers taking coursework at Bethany Lutheran College, Martin Luther College, and/or Wisconsin Lutheran College.

Funds from the His Truth for Our Youth thankoffering continue to be administered from LSA. These funds, also supported by the Marvin M. Schwann Charitable Foundation, are available to congregations that are interested in opening new schools and to assist existing schools in funding expansion/renovation projects. Congregations may apply for grants up to $50,000 per year for items characterized as capital expense items, not operational in nature. These grant applications are available through Mr. Curt Mantey, Secretary for Schools and Chairman of the Education Committee of LSA.

Bethany Lutheran College continues to provide Christian education support to our schools through the training and certification of Lutheran teachers and through its support of Prof. Silas Born. Professor Born serves as the synod’s Coordinator of Christian Education. In that role, he serves in a type of placement office capacity by maintaining personnel records of synodical teachers. He also remains in communication with the education office of the Wisconsin Evangelical Lutheran Synod in updating teacher placement opportunities. Finally, by God’s grace, Professor Born remains a highly valued professional education consultant, advisor, and mentor to our ELS teachers, congregations, and schools.

LSA also continues to administer a school mentoring/visitation plan in which the principals of our ELS schools conduct an on-site school visitation with a sister ELS school. The purpose of these multiple-day exchanges is to encourage one another, share ideas, evaluate educational strategies, and provide educational delivery concepts. Yet another generous Marvin M. Schwann Charitable Foundation grant has provided the financial means to conduct a June of 2006 “ELS School Visitation Program” training workshop for ELS principals and to support the related travel and staff support expenditures.

**RECOMMENDED 2007–2008 ELS TEACHER SALARY SCHEDULE**

The following is the recommended 2007–2008 ELS teacher salary schedule. Congregations are always urged to reflect upon the professional preparation, educational expertise, and Christian commitment provided by our teachers in establishing your teachers’ salaries. Furthermore, the board urges the consideration of these suggested salary levels to be the minimal levels referenced in establishing professional educator compensation.
laymen and laywomen has been remarkable! The following is a listing of ELS congregations who have moved ahead in faith during the 2006–07 school year.

Peace—Kissimmee, FL – expanded PK to PK-1; broke ground in Feb. of ’07 for new church & school addition
Family of God–Ft. Mohave, AZ – expanded PK to K; plans for 1st grade in ’07; designing new school building
Grace–Vero Beach, FL – started PK program; building preschool building
Hope–West Jordan, UT – expanded PK to K; February approval to build new school building
Redeeming Grace–Rogers, MN – new home mission starting day care program leading into PK and beyond
Our Savior–Naples, FL – large expansion of PK program with facilities to expand
Christ–Pt. St. Lucie, FL – successful PK; seeking zoning approval for potential school expansion
Gloria Dei–Cold Spring, MN – voted in January of ’07 to start PK and renovate current facilities
Abiding Word–Cottage Grove, WI – considering new PK program in newly completed church facilities

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In determining the appropriate salary and benefits package for full-time ELS teachers, LSA strongly encourages congregational representatives to account for the following considerations.

Duties as principal are to be remunerated at 10% of the base salary. Other duties assigned to a teacher, but not those expected because of regular congregational membership, should also be adequately remunerated.

Certified teachers qualifying for “Called Minister of the Gospel” status should be supported by the congregation in their declaration of a “housing allowance.”

Congregations are encouraged to provide financial support for the teachers’ continuing education. Teachers should be encouraged to take a minimum of three credit hours of graduate or undergraduate work during each three-year period. Congregations may also wish to establish a salary incentive program to encourage teachers to take additional coursework by providing incremental increases based upon additional credits.

The congregation should insist that the teachers attend the annual teachers’ conference and should provide ways and means to do so.

The congregation should encourage all male teachers to attend the synod convention and become permanent advisory members to the synod. Congregations should assist these teachers by providing ways and means to attend.

A sick leave of five days shall be granted each year. These shall be accumulated to a maximum of fifty days. For any sick leave beyond the accumulated amount, the substitute teaching may be deducted from the salary of the teacher who is absent.

Personal leaves are not to exceed five days each year. The cost of substitute teaching is to be deducted from the teacher’s salary for all days over five days. In the event of a death or serious illness in the immediate family, an additional leave shall be considered. The extent of this leave is to be determined by the congregational Board for Christian Education based upon distance and circumstances.

In addition, we recommend that teachers also receive: a) housing or a housing allowance equivalent to the HUD rental value of a home based upon family need; b) family health insurance; and c) a pension set at 6% of the teacher’s salary.

Mr. Michael Butterfield, president
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Mr. Michael Butterfield, president
His Truth for Our Youth—Grants Dispersion Schedule

Underlined – Funds dispersed  * denotes funds refused or on hold
(Parentheses are pending committee approval)

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**Elementary Education**

**Action of the Synod**

**Resolution 1: Thanks**

WHEREAS, A grant from the Marvin M. Schwan Charitable Foundation provided an opportunity for all ELS elementary school teachers to attend the national teachers conference in Washington, D.C., and,

WHEREAS, This same foundation, along with the His Truth for Our Youth thankoffering, provides funding so that funds are available for congregations desiring to open schools and to expand facilities, therefore,

A. BE IT RESOLVED, That the synod thank the Marvin M. Schwan Charitable Foundation for supporting Christian education in the ELS, and,

B. BE IT RESOLVED, That the congregations of the synod be encouraged to use these available funds for starting or expanding their Christian education programs.

**Resolution 2: Proposed School starts**

WHEREAS, Nine congregations have considered starting or expanding their Christian education program, therefore,

A. BE IT RESOLVED, That the synod encourage these congregations to continue their plans for Christian education, and,

B. BE IT RESOLVED, That the synod encourage even more congregations in the ELS to investigate the blessings of Christian education programs and to consider beginning a school in the future.

**Resolution 3: Distinctive LSA Schools**

WHEREAS, The Board for Lutheran Schools of America has reported its development of a list of “Strategic Elements” that define distinctive LSA schools, and,

WHEREAS, This list reflects excellence in education and promotes the best education for our synod’s students, therefore,

A. BE IT RESOLVED, That the Board for Lutheran Schools of America be thanked for developing this list, and,

B. BE IT RESOLVED, That the Board for Lutheran Schools of America be encouraged to inform synod members on the importance of Christian classical education, to develop curricula that meet these standards, and to train the current teachers and principals of the ELS in adapting these “Strategic Elements” to their own education programs.

**Resolution 4: LSA Funding**

WHEREAS, The Board for Lutheran Schools of America has acknowledged that in the past misunderstandings and disagreements regarding the nature and origin of the funding of Lutheran Schools of America have arisen, and,

WHEREAS, A gift has been identified for covering the costs of the presidency position of Lutheran Schools of America from June 2007 through June 2008 and the Board of Trustees has come to the understanding that the financial support of the Lutheran Schools of America presidency will continue to be funded from non-budgetary synod offerings, therefore,

A. BE IT RESOLVED, That the synod commend the Board for Lutheran Schools of America and the Board of Trustees for resolving these issues in a God-pleasing manner, and,

B. BE IT RESOLVED, That the synod thank God for the progress which has been made in resolving issues of funding for the Board of Lutheran Schools of America, and,

C. BE IT RESOLVED, That the Board for Lutheran Schools of America and the Board of Trustees continue to work together in resolving any remaining questions regarding funding.
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Resolution 5: Strategic Mission
WHEREAS, The goals of Lutheran Schools of America have been identified as vital to the synod’s future, and,
WHEREAS, Integrating the synod’s missions and education work is necessary to achieve those goals, therefore,
BE IT RESOLVED, That the boards involved, under the direction of the synod president, be encouraged to continue the process of integrating their goals of education and missions in developing the strategic mission of the synod.

Resolution 6: Promotion of Special offering
WHEREAS, Pres. Moldstad stated in his annual message, “Many are still in need of a greater explanation of all that LSA represents and of the potential benefits reaped not just for this present world but especially for the world to come,” and,
WHEREAS, Pres. Moldstad asked that we “keep the initiatives and goals of the LSA before our people,” and,
WHEREAS, The Board for Lutheran Schools of America has reported, “Charitable giving from individuals has been generous but limited,” therefore,
A. BE IT RESOLVED, That the Board for Lutheran Schools of America continue to inform the synod members of the vital importance that Christian education has for the synod, and,
B. BE IT RESOLVED, That the members of the synod be encouraged to continue their support of the special offering For You and Your Children with their prayers and gifts.

Resolution 7: Teacher Salary Schedule
WHEREAS, The Board for Lutheran Schools of America has proposed a three-year ELS Teacher Salary Schedule, and,
WHEREAS, This schedule should help ELS congregations with schools in establishing professional educator compensation, and,
WHEREAS, Bethany Lutheran College does not offer a Bachelor of Science degree, therefore,
A. BE IT RESOLVED, That the headings in the ELS Teacher Salary Schedule should read “ELS Bachelor degree Salaries for…” in all places where this occurs, and,
B. BE IT RESOLVED, That the Evangelical Lutheran Synod congregations with Lutheran Elementary Schools be encouraged to meet or exceed the recommended salary scale, benefits, and additional items.

REPORT OF THE BOARD FOR PARISH EDUCATION AND YOUTH

The Evangelical Lutheran Synod convention of 2006 approved the division of the Board for Education and Youth into the Lutheran Schools of America (LSA) and the Board for Parish Education and Youth (PEY). The PEY had its first meeting in the fall of 2006 and also met in February of 2007. The PEY continues to carry on the work that was done by the Youth and Parish Education Subcommittees of the former BEY. Those duties include making Bible studies available, conducting youth conventions, encouraging and supporting circuit youth retreats, summer camps, etc. We continue to enjoy the financial blessings provided by our Lord from the His Truth for Our Youth Thankoffering.

The members of the Board for Parish Education and Youth include the following: Mr. Brian Brudvig, Mr. Peter Bloedel, Mr. Glen Hansen, the Rev. Aaron Hamilton, the Rev. Tony Pittenger, the Rev. Charles Keeler, the Rev. Bernt Tweit, Chaplain Don Moldstad, the Rev. Jonathan Madson. Officers of the PEY include Chairman—Charles Keeler; Recording Secretary—Jonathan Madson; Secretary of Sunday Schools—Tony Pittenger.

The 2006 ELS Youth Convention was held on the campus of the University of Utah in Salt Lake City, Utah on July 27-30. The theme was Let Us Ever Walk With Jesus. Bible studies and devotions focused on the three offices held by Jesus—Prophet, Priest and King—and how these are carried out today. Approximately 300 youth and counselors attended the convention. The convention had the privilege of joining the members of our ELS congregation, Hope Lutheran near Salt Lake City, for Sunday worship. The 2007 youth convention will be held at Bethany Lutheran College in Mankato, Minnesota, July 26–29. The general theme of the convention (Bible studies and devotions) will focus on Christian vocation. Chaplain Don Moldstad will serve as the director for the convention. The 2008 youth convention is scheduled to be held in San Antonio, Texas.

Several youth retreats and summer youth camps were held throughout the synod since the 2006 synod convention. The PEY has committed some funds to help with camps and retreats. We also provided some financial support for the 2006 Youth Honor Choir held at Bethany Lutheran College in June. We also are providing some funds for the 2007 Youth Honor Choir. We thank Prof. Dennis Marzolf and Mrs. Lois Jaeger for their great work in promoting and conducting the Honor Choir. A new teen devotion booklet and a Bible study on the family are projects nearing completion.

In 2006, the PEY also helped subsidize some ELS young people to help with the Summer VBS program in eastern Europe which was sponsored by Thoughts of Faith. We have set aside funds to help defray some of the costs for more youth traveling to eastern Europe for VBS in the summer of 2007. The board granted $400 to help defray the costs for four BLC students traveling to Ft. Mohave, Arizona for canvassing work conducted by Family of God Lutheran Church.

A Bible study on Hebrews is nearing completion after some delays. The authors of the Bible study are being encouraged to finish up their work by May of 2007 in order that the study might be available throughout the synod by the fall of 2007. Congregations were encouraged to purchase the Seek and Find devotional booklets for both Advent and Lent. The booklets were produced by Creative Communications for the Parish. The incentive was $50 from the PEY for any congregation that ordered the booklets. The board continues to review Sunday School and Vacation Bible School material from various Lutheran publishers.

The Rev. Jonathan N. Madson, secretary

YOUTH AND PARISH EDUCATION
ACTION OF THE SYNOD

Resolution 1: Concerning publications of the Board for Parish Education and Youth
WHEREAS, The Board for Parish Education and Youth is currently involved in producing several books for devotional use and religious education for members of the synod (Hebrews Bible Study, Family devotional book, Teen devotional book), and has made other sound materials available to the families of the synod (the Seek and Find devotional booklets for Advent and Lent), and,
WHEREAS, The board is considering projects for the future such as a devotional resource for seniors, and,
WHEREAS, all of the work on these projects is done on a volunteers basis, therefore,
A. BE IT RESOLVED, That the synod thank the board members and other volunteers for the sacrifice of time and effort that has been put into these worthwhile projects, and,
Resolution 5: Strategic Mission
WHEREAS, The goals of Lutheran Schools of America have been identified as vital to the synod’s future, and,
WHEREAS, Integrating the synod’s missions and education work is necessary to achieve those goals, therefore,
BE IT RESOLVED, That the boards involved, under the direction of the synod president, be encouraged to continue the process of integrating their goals of education and missions in developing the strategic mission of the synod.

Resolution 6: Promotion of Special offering
WHEREAS, Pres. Moldstad stated in his annual message, “Many are still in need of a greater explanation of all that LSA represents and of the potential benefits reaped not just for this present world but especially for the world to come,” and,
WHEREAS, Pres. Moldstad asked that we “keep the initiatives and goals of the LSA before our people,” and,
WHEREAS, The Board for Lutheran Schools of America has reported, “Charitable giving from individuals has been generous but limited,” therefore,
A. BE IT RESOLVED, That the Board for Lutheran Schools of America continue to inform the synod members of the vital importance that Christian education has for the synod, and,
B. BE IT RESOLVED, That the members of the synod be encouraged to continue their support of the special offering For You and Your Children with their prayers and gifts.

Resolution 7: Teacher Salary Schedule
WHEREAS, The Board for Lutheran Schools of America has proposed a three-year ELS Teacher Salary Schedule, and,
WHEREAS, This schedule should help ELS congregations with schools in establishing professional educator compensation, and,
WHEREAS, Bethany Lutheran College does not offer a Bachelor of Science degree, therefore,
A. BE IT RESOLVED, That the headings in the ELS Teacher Salary Schedule should read “ELS Bachelor degree Salaries for…” in all places where this occurs, and,
B. BE IT RESOLVED, That the Evangelical Lutheran Synod congregations with Lutheran Elementary Schools be encouraged to meet or exceed the recommended salary scale, benefits, and additional items.

REPORT OF THE BOARD FOR PARISH EDUCATION AND YOUTH

The Evangelical Lutheran Synod convention of 2006 approved the division of the Board for Education and Youth into the Lutheran Schools of America (LSA) and the Board for Parish Education and Youth (PEY). The PEY had its first meeting in the fall of 2006 and met in February of 2007. The PEY continues to carry on the work that was done by the Youth and Parish Education Subcommittees of the former BEY. Those duties include making Bible studies available, conducting youth conventions, encouraging and supporting circuit youth retreats, summer camps, etc. We continue to enjoy the financial blessings provided by our Lord from the His Truth for Our Youth Thankoffering.

The members of the Board for Parish Education and Youth include the following: Mr. Brian Brudvig, Mr. Peter Bloedel, Mr. Glen Hansen, the Rev. Aaron Hamilton, the Rev. Tony Pittenger, the Rev. Charles Keeler, the Rev. Bernt Tweit, Chaplain Don Moldstad, the Rev. Jonathan Madson. Officers of the PEY include Chairman—Charles Keeler; Recording Secretary—Jonathan Madson; Secretary of Sunday Schools—Tony Pittenger.

The 2006 ELS Youth Convention was held on the campus of the University of Utah in Salt Lake City, Utah on July 27-30. The theme was Let Us Ever Walk With Jesus. Bible studies and devotions focused on the three offices held by Jesus—Prophet, Priest and King—and how these are carried out today. Approximately 300 youth and counselors attended the convention. The convention had the privilege of joining the members of our ELS congregation, Hope Lutheran near Salt Lake City, for Sunday worship. The 2007 youth convention will be held at Bethany Lutheran College in Mankato, Minnesota, July 26–29. The general theme of the convention (Bible studies and devotions) will focus on Christian vocation. Chaplain Don Moldstad will serve as the director for the convention. The 2008 youth convention is scheduled to be held in San Antonio, Texas.

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WHEREAS, The board is considering projects for the future such as a devotional resource for seniors, and,
WHEREAS, all of the work on these projects is done on a volunteers basis, therefore,
A. BE IT RESOLVED, That the synod thank the board members and other volunteers for the sacrifice of time and effort that has been put into these worthwhile projects, and,
B. BE IT RESOLVED, That the synod encourage them to bring to completion the projects currently underway, and,
C. BE IT RESOLVED, That the synod encourage the board to continue to explore the preparation and distribution of similar resources in the future.

Resolution 2: Concerning the LYA convention, and youth camps
WHEREAS, The Board for Parish Education and Youth sponsors an annual synod-wide Lutheran Youth Association convention, and,
WHEREAS, The 2006 Lutheran Youth Association (LYA) convention was held in Salt Lake City, UT, on the theme: Let us ever walk with Jesus, and,
WHEREAS, Useful Bible study materials are utilized at these conventions, and,
WHEREAS, These conventions are very beneficial for the youth of the synod in that they provide opportunities for sound instruction, for growth in an appreciation of Lutheran hymns and worship, and for wholesome Christian fellowship, and,
WHEREAS, The board also supports and subsidizes various regional camps and retreats, which likewise contribute toward the spiritual growth of the youth of the synod, therefore,

A. BE IT RESOLVED, That the board be thanked and commended for its important efforts, and,
B. BE IT RESOLVED, That the board be encouraged to continue the sponsorship of such worthwhile gatherings, and,
C. BE IT RESOLVED, That the board be asked to make the Bible study materials used at the youth conventions available to the church at large by electronic media, and,
D. BE IT RESOLVED, That the congregations of the synod be encouraged to send young people to these gatherings for the nurturing of their young faith.

Resolution 3: Concerning the Youth Honor Choir
WHEREAS, The Board for Parish Education and Youth provides some financial support for the Youth Honor Choir, which is held at Bethany Lutheran College in conjunction with the Synod Convention each year, and
WHEREAS, Professor Dennis Marzolf and Mrs. Lois Jaeger serve very ably in conducting and promoting this choir, therefore,

A. BE IT RESOLVED, That the board be commended for its support of this valuable program, and,
B. BE IT RESOLVED, That Professor Dennis Marzolf and Mrs. Lois Jaeger be thanked for their very important work.

Resolution 4: Concerning the summer VBS program in Eastern Europe
WHEREAS, The Board for Parish Education and Youth helps subsidize some young people of our synod in their participation in the summer Vacation Bible School program in Eastern Europe, which is sponsored by Thoughts of Faith, and,
WHEREAS, This program provides wonderful opportunities for young American Lutherans to share their faith and to grow in their appreciation of the work of God’s church in other cultures, and,
WHEREAS, This program is also beneficial to the churches of Eastern Europe in their outreach and Christian Education efforts, therefore,

BE IT RESOLVED, That the Board for Parish Education and Youth be commended for its role in facilitating the participation of ELS youth in this program.

REPORT OF THE BOARD FOR PUBLICATIONS

The Board for Publications consists of three pastors. Chrm. the Rev. Roger Holtz, the Rev. Brad Homan, the Rev. Eric Gernander and three lay persons, Robert Deering, Paul Wold and Howard Siewert. Also participating in our meetings are Lutheran Sentinel Editor the Rev. Ted Gullixson, Lutheran Sentinel Managing Editor the Rev. Wayne Halvorson, Lutheran Sentinel Business Manager Lois Halvorson and Webmaster, the Rev. Jesse Jacobsen.

The board serves to oversee the publication of the Lutheran Sentinel, and the administration of our synod’s website. We also assist in determining what materials should be published by the synod, and procuring the funds to produce them.

Actions taken by the board during this past year include the following:

LUTHERAN SENTINEL
After making a trial run, the board resolved to run eight pages of all future issues of the Lutheran Sentinel in full color.
Blanket subscription prices for the Sentinel were increased from $8.00 to $10.00 and individual subscriptions were increased from $10.00 to $12.00.
The board expresses their deep appreciation to the Rev. Juul Madson for his years of service in proof reading the Lutheran Sentinel.
The board, after approving the insertion of an LSA envelope, reiterated their intent to keep advertising and fund raising efforts out of the Lutheran Sentinel.

SYNOD REPORT
This report is published annually after each convention. The board appreciates the many hours of work contributed by the Rev. Craig Ferkenstad in this effort. This book will again be available at a cost of $10.00 per copy.

LUTHERAN SYNOD QUARTERLY
The Lutheran Synod Quarterly edited by Seminary President Gaylin Schmelling will continue to be published three times a year.

BULLETIN INSERTS
Bulletin insert copy is solicited from all committees and boards and up to sixteen inserts are printed and distributed to all churches. This continues to be a very inexpensive way to get your messages into the hands of the most ELS members. The Rev. Brad Homan and Paul Wold have assisted in collecting this material. Please see Paul with any questions. These will again be printed early in 2008.

PRESIDENT’S BOOK
A book of 300 plus pages containing pictures and messages that retired Synod President George Orvick delivered at special events during his 28 years in office is expected to be printed and available for this year’s convention.

HISTORICAL SOCIETY BOOK
A book of essays relating to Christian Education is now being assembled by the Historical Society.
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SYNOD WEBSITE
Our synod website is constantly being expanded and improved by Webmaster Rev. Jesse Jacobsen and his assistants. It is full of information including our president’s letter, upcoming events, a directory of churches, synod news, etc. etc. It is available at <www.evangelicallutheransynod.org> or at <www.els.name>. The next phase of web development will focus on a restructuring of administrative personnel for better efficiency.

Howard L. Siewert, secretary

REPORT OF THE
BOARD FOR CHRISTIAN SERVICE

The Board for Christian Service consists of the following personnel: the Rev. Richard Fyffe, chairman and Term Insurance Coordinator; the Rev. Mark Marozick, secretary; Mr. Dean Shoop, Widows and Retired Workers Special Needs Coordinator; Mr. Joel Petersen, Retired Benefit Coordinator; Herb Berg. The board has met three times since the last report: in June, September and February.

TERM LIFE INSURANCE
All but two or three of our congregations are participating in our synod’s term life insurance program. Some of those that declined did so because they thought that they had enough insurance already. We encourage the congregations of the synod to continue to support the program by reimbursing the synod for its share of the premiums.

WORLD NEEDS FUND
There were no World Needs Funds distributed this year. The board publishes an article in the May issue of the Lutheran Sentinel and also a bulletin insert in late April in order to solicit funds for this purpose.

TAX SHELTER ANNUITY CONTRIBUTION PLAN
Participation in this program continues to be excellent. The synod’s contribution (or match) to the called worker’s plan was $450 this year. The board encourages the congregations of the synod to continue using this matching program and to support the synod with their contributions to help offset the expense to synod.

WIDOWS’ SUBSIDIES
There are currently seven widows who are receiving subsidy from this board. We hope to increase the current level of support by $10 per month.

WORKERS’ HEALTH INSURANCE SUB-COMMITTEE
Mr. Joel Petersen serves as chairman of this sub-committee. The Worker Health Insurance Committee has been charged with looking at solutions to help our congregations deal with the rising costs of group health insurance. A resolution from our past synod convention asked the Board for Christian Service to look at the possibility of the synod assisting small congregations in paying health insurance premiums for their pastors (2006 Synod Report, page 133, resolution 5). A quick analysis suggests that this would cost the synod in excess of $500,000 per year and is probably not feasible. Also, as premiums continue to rise this problem would only worsen. In consideration of this request, the committee is making several recommendations for your consideration:

1. The trend in trying to control rising health insurance costs has been moving toward the high deductible health plans (HDHP) and attaching an HSA (Health Savings Account). In many cases, a higher deductible plan with a lower premium, and the realized cost savings, can actually help fund the HSA. A key feature of this account is that any balances can “rollover” into future years and therefore possibly save a congregation money by not having to fully fund it each year. Congregations would need to establish policies that clearly outline what percentage of the premium and HSA contributions they will provide. The WELS VEBA plan has a HDHP/HSA compliant plan and we would encourage congregations to look there first to see if this program can save them money.

2. If the WELS VEBA plan does not meet their needs, then local congregations should look to outside private, reputable insurers to try and find a plan. A pastor and his family, who are relatively healthy, can look at individual coverage (HDHP/HSA) type plans and possibly realize considerable savings. It should be mentioned that some congregations have already done this. Using a qualified local insurance agent to help find the right plan with a reputable insurer is important. If health is an issue, they could also guide a pastor and his family to one of the many state insurance risk pools that are available. Small employer guaranteed issue group plans (HDHP/HSA) are also available for congregations with a group of two or more “employees” (pastor/teacher/secretary/custodian). This plan could be a traditional small group that many insurance companies offer, and depending on rates, could offer some savings. It should be noted that if this option is chosen, a congregation needs to consider replacing the long-term disability coverage benefit that would be lost if the WELS VEBA plan is abandoned.

3. Replacing long-term disability coverage is extremely important and a congregation needs to take great care in finding either an individual plan, or if a large enough group, consider a group disability plan. The Board for Christian Service is looking at the possibility of having our own synod “stand-alone” group long-term disability plan that would cover all called workers. This is similar to the group term life insurance that all pastors currently have with the synod. We will try and find a quality plan through a reputable insurer and report back to this committee. This type of group coverage could make it easier for a congregation to look outside our traditional group WELS VEBA health plan, since a key benefit—disability coverage—would be available to all called workers on a guaranteed issue basis. Health plans could therefore be “shopped” regularly for benefits and cost.

4. Assist congregations with a onetime HSA grant ($500–$1,000) to help move them to the HDHP/HSA model. This initial funding would hopefully encourage congregations to move toward these types of plans. Note: we currently offer grants to help congregations establish TSA pensions for their pastors. Again, this would encourage congregations to re-think their lower deductible health plans and move them toward the higher deductible/HSA types.

We hope we have been able to offer some new thinking in approaching this problem of rising, and increasingly unaffordable, health premiums. In today’s health insurance climate, we have to realize that the traditional low-deductible, benefit rich plans are being priced out of existence and new solutions and strategies need to be considered. The synod cannot afford to be directly involved in the health insurance business, but can encourage congregations, with some practical assistance, to survey and find the best options available to them.
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PROPOSED EXPENDITURES FOR 2007

- Widow support $24,360.00
- Pastor Retirement support 1,559.00
- Group Insurance support 750.00
- Board expenses 350.00
- Total $27,019.00

REPORT OF THE WORSHIP COMMITTEE

The Worship Committee did not have any formal meetings during the 2006–07 year. Several new resources are available which were produced by the committee based on work done in previous years. They are available in the Bethany Bookstore and include two editions of “The Organists Liturgy” from the Evangelical Lutheran Hymnary (both are in a format to fit the standard music desk; one is the same size as the print in ELH, the other is an enlarged edition) and a volume of three-part hymn arrangements for hymns in ELH. This volume has been “in the works” for a number of years, and the committee hopes that it will be a useful volume for developing pianists and “reluctant” organists.

PARISH SERVICES

ACTION OF THE SYNOD

Resolution 1: The Board for Publications

WHEREAS, The Board for Publications has been diligent in overseeing the publications of the Lutheran Sentinel and the administration of the synod’s website, and,

WHEREAS, The Board for Publications is constantly working to improve these regular publications, and,

WHEREAS, In addition to these responsibilities the Board for Publications has also been instrumental in the Synod Report, Lutheran Synod Quarterly, bulletin inserts, President Orvick’s book Forget Not All His Benefits and the forthcoming publication of the ELS historical society book Train Up A Child, therefore,

BE IT RESOLVED, That we thank the Board for Publications and encourage its members in their work.

Resolution 2: Thanksgiving to our Lord.

WHEREAS, The board expresses its deep appreciation to the Rev. Juul Madson for his years of faithful service in proofreading the Lutheran Sentinel and is now retiring from this duty therefore,

BE IT RESOLVED, That the synod express its thanks to God for his service.

Resolution 3: Coordination of Work

WHEREAS, The Planning and Coordinating Committee has urged the synod president to appoint a task force to help the Board for Publications investigate publishing the Lutheran Sentinel in a full color format, and,

WHEREAS, A layout and design professional could advise to help improve the Lutheran Sentinel, therefore,

REPORT OF THE LAYMEN’S DELEGATES EQUALIZATION FUND COMMITTEE

As acting chairman of the Laymen’s Delegates Equalization Fund Committee it is my privilege and responsibility to contact the congregations of our synod for funds to carry on the work of this committee for the annual convention of the synod. The purpose of the fund is to help defray the transportation costs of the laymen delegates. Each congregation needs to carry out its responsibility by responding with a check to the fund so that our committee may render the best possible service to the laymen delegates.

We are submitting a statement of cash receipts and disbursements for the 2006 convention period.

Statement of Cash Receipts and Disbursements

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<th>Description</th>
<th>Amount</th>
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</tr>
</tbody>
</table>

Resolution 4: Work of the Board for Christian Services

WHEREAS, the Board for Christian Service has discussed and made recommendations on various matters dealing with Christian Service, including the synod term life insurance program, the World Needs Fund, the Tax Shelter Annuity Contribution plan and Widows’ Subsidies, and,

WHEREAS, the Board for Christian Service encourages the support of each of these areas, therefore,

BE IT RESOLVED, That we thank the Board for Christian Service for its work and its encouragement for support of the term life insurance program, contributions to the World Needs Fund, use of the matching program and support of contributions to the synod for the Tax Shelter Annuity Plan and support and increase of the Widows’ Subsidies Program.

Resolution 5: Workers’ Health Insurance Sub-Committee

WHEREAS, A Workers’ Health Insurance sub-committee has been established for looking at solutions to help congregations deal with the rising costs of workers’ health insurance, and, WHEREAS, The sub-committee finds that establishing our own synodical Workers’ Health Plan would be financially unfeasible, therefore,

A. BE IT RESOLVED, That synod congregations be encouraged to review the suggestions provided by the Workers’ Health Insurance sub-committee and,

B. BE IT RESOLVED, That members of the synod be encouraged to share ideas and solutions with the Board for Christian Service regarding worker’s health insurance.

The Rev. Mark E. Marozick, secretary

The Rev. Dennis Marzolf, chairman
PROPOSED EXPENDITURES FOR 2007

Widow support $24,360.00
Pastor Retirement support  1,559.00
Group Insurance support  750.00
Board expenses  350.00
Total $27,019.00

The Rev. Mark E. Marozick, secretary

REPORT OF THE
WORSHIP COMMITTEE

The Worship Committee did not have any formal meetings during the 2006–07 year. Several new resources are available which were produced by the committee based on work done in previous years. They are available in the Bethany Bookstore and include two editions of “The Organists Liturgy” from the Evangelical Lutheran Hymnary (both are in a format to fit the standard music desk; one is the same size as the print in ELH, the other is an enlarged edition) and a volume of three-part hymn arrangements for hymns in ELH. This volume has been “in the works” for a number of years, and the committee hopes that it will be a useful volume for developing pianists and “reluctant” organists.

The Rev. Dennis Marzolf, chairman

PARISH SERVICES
ACTION OF THE SYNOD

Resolution 1: The Board for Publications
WHEREAS, The Board for Publications has been diligent in overseeing the publications of the Lutheran Sentinel and the administration of the synod’s website, and,
WHEREAS, The Board for Publications is constantly working to improve these regular publications, and,
WHEREAS, In addition to these responsibilities the Board for Publications has also been instrumental in the Synod Report, Lutheran Synod Quarterly, bulletin inserts, President Orvick’s book Forget Not All His Benefits and the forthcoming publication of the ELS historical society book Train Up A Child, therefore,
BE IT RESOLVED, That we thank the Board for Publications and encourage its members in their work.

Resolution 2: Thanksgiving to our Lord.
WHEREAS, The board expresses its deep appreciation to the Rev. Juul Madson for his years of faithful service in proofreading the Lutheran Sentinel and is now retiring from this duty therefore,
BE IT RESOLVED, That the synod express its thanks to God for his service.

Resolution 3: Coordination of Work
WHEREAS, The Planning and Coordinating Committee has urged the synod president to appoint a task force to help the Board for Publications investigate publishing the Lutheran Sentinel in a full-color format, and,
WHEREAS, A layout and design professional could advise to help improve the Lutheran Sentinel, therefore,

BE IT RESOLVED, That we thank the Board for Publications for continually striving to improve the publication of the Lutheran Sentinel, and,
B. BE IT RESOLVED, That the Board for Publications investigate publishing the Lutheran Sentinel in a full-color format and look to a layout and design professional to help improve the layout quality of the Lutheran Sentinel.

Resolution 4: Work of the Board for Christian Services
WHEREAS, the Board for Christian Service has discussed and made recommendations on various matters dealing with Christian Service, including the synod term life insurance program, the World Needs Fund, the Tax Shelter Annuity Contribution plan and Widows’ Subsidies, and,
WHEREAS, the Board for Christian Service encourages the support of each of these areas, therefore,
BE IT RESOLVED, That we thank the Board for Christian Service for its work and its encouragement for support of the term life insurance program, contributions to the World Needs Fund, use of the matching program and support of contributions to the synod for the Tax Shelter Annuity Plan and support and increase of the Widows’ Subsidies Program.

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WHEREAS, A Workers’ Health Insurance sub-committee has been established for looking at solutions to help congregations deal with the rising costs of workers’ health insurance, and,
WHEREAS, The sub-committee finds that establishing our own synodical Workers’ Health Plan would be financially unfeasible, therefore,
A. BE IT RESOLVED, That synod congregations be encouraged to review the suggestions provided by the Workers’ Health Insurance sub-committee and,
B. BE IT RESOLVED, That members of the synod be encouraged to share ideas and solutions with the Board for Christian Service regarding worker’s health insurance.

REPORT OF THE LAYMEN’S DELEGATES EQUALIZATION FUND COMMITTEE

As acting chairman of the Laymen’s Delegates Equalization Fund Committee it is my privilege and responsibility to contact the congregations of our synod for funds to carry on the work of this committee for the annual convention of the synod. The purpose of the fund is to help defray the transportation costs of the laymen delegates. Each congregation needs to carry out its responsibility by responding with a check to the fund so that our committee may render the best possible service to the laymen delegates.

We are submitting a statement of cash receipts and disbursements for the 2006 convention period.

Statement of Cash Receipts and Disbursements

Balance on Hand 3/1/2006 $ 10,459.43
Receipts:
Church Assessments Received $ 21,556.00
Interest Income $ 47.42
Total Receipts $ 21,603.42
Total Disbursements $ 32,062.85
Disbursements:

Delegates:
- Air Fares and Mileage $28,929.77
- Printing, Postage, checks, etc. $409.52

Total Disbursements $29,339.29

Balance on Hand 2/28/2007 $2,723.56

1. Mileage payments were made at the rate of $.20 per mile (round trip) to a laymen delegate who drove his own car (home to convention site) and $.35 per mile if accompanied by a second delegate or a pastor. Mileage from the point of departure was reimbursed at the lesser of the mileage rate or the cost of an airline ticket, as determined by the Equalization Committee.

2. Delegates were encouraged to ride together, whenever possible. This stewardship of money enabled the Equalization Fund to cover more of the expenses.

3. Air travel and bus fares were also accepted. These were reimbursed in full as funds permitted. Otherwise a pro ration of available funds was made. Only mileage to or from an airport was reimbursed. Car rental costs were not reimbursed.

4. Delegates registered at the convention showing name, congregation, round trip mileage, and/or travel expenses in order to receive reimbursement.

5. The chairman was to receive $.20 per mile or actual expenses; whichever was less, out of the fund to cover his costs of attending the convention. (Note: if chairman was a delegate he was to be reimbursed according to rules for delegates.) Since the chairman is a Bethany employee, no reimbursement was necessary.

6. Maximum reimbursement had been set at $600.00 per delegate.

Mr. Ralph Miller, chairman

REPORT OF THE BOARD FOR STEWARDSHIP

Dear Delegates and Members of God’s Household of Believers in our synod,

Consider some words of the Reformer, Martin Luther:

“We must receive before we can give out. Before we can do works of mercy we must first receive mercy from God. We do not lay the first stone, nor does the sheep seek the shepherd, but the shepherd the sheep. Therefore with regard to works, remember that they merit nothing before God, but without merit, we receive everything that we have from God. Freely we receive, freely we give.”

“What is a miser but a heart that is distracted by what it does not have and is turned away from what it does have?”

“Wealth is the most insignificant thing on earth; the smallest gift that God can give a man. What is it in comparison with the Word of God? Indeed, what is it in comparison with gifts of the soul, like forgiveness of sins, and life and salvation? And yet people rush after it so madly. This is why God usually gives riches to coarse fools whom He grants nothing else. Yet wealth is God’s gift, one should not discard it, one should thank God for it and use it in a Christian manner.”

The good Doctor reminds us of the Source of all that we are and have, of a struggle which we face concerning one of our many gifts, and yet, how even that gift can be turned into a blessing in blessed use.

Your Board for Stewardship exists to help all of us in our personal, congregational and synodical stewardship—with the Word of God—to continue to recognize the Source, the victory which is ours through the gospel in our struggles, the thankful reception and blessed use of all our gifts. To that end your Board for Stewardship keeps the follow charter before itself:

The Charter for the ELS Board for Stewardship:

A. Promote Christian stewardship on the basis of biblical principles.

B. Submit to the Planning and Coordinating Committee an estimate of anticipated income from regular synodical contributions, including data used in making this estimate.

C. Review, approve and coordinate all new synod-wide appeals for funds by synodical boards or individuals.

In order to “promote Christian stewardship on the basis of biblical Principles,” as well as to carry out the directive of previous conventions the For You and Your Children special offering materials were provided to each congregation. Many congregations employed the materials on the congregational kick-off Sunday, November 19, 2006. Others chose times better suited to their congregational settings. Your board would encourage all of our congregations to use the materials in a concerted way, making them available to all the saints gathered. Bulk shipments of For You and Your Children offering envelopes were shipped along with the annual shipment of monthly information inserts from the Board for Publications. Any of the items initially distributed in the For You and Your Children offering information packets may be obtained upon request from the undersigned.

As we look ahead the following stewardship emphasis are being planned:

1. Leadership Seminars. In a two-day format for pastors (and wives), gathered at regional locations throughout the synod, to address what scripture has to say about stewardship in general, personally, and in communicating and teaching the same in the congregational setting.

2. Congregational Workshops. These workshops will help congregational leaders plan for and carry out annual stewardship emphasis and give timely encouragements. The Giving Counselor would be on hand to give financial counsel concerning the handling of bequests and estate planning.
Disbursements:

Delegates:
- Air Fares and Mileage $28,929.77
- Printing, Postage, checks, etc. $409.52

Total Disbursements $29,339.29

Balance on Hand 2/28/2007 $2,723.56

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As we look ahead the following stewardship emphasis are being planned:

A Time For Every Purpose Under Heaven: Biblical Basis: Ecclesiastes 3:1-8

Love for Love: Biblical Basis: “We love because he first loved us,” 1 John 4:19.

Faith and Actions Working Together: Biblical Basis: “You see that (Abraham’s) faith and his actions were working together, and his faith was made complete by what he did,” James 2:22.

A stewardship emphasis provides: Bible Study, Sermon/Sermon helps, Worship Helps, Materials for Congregational meetings/visitations. Personal Stewardship Worksheets with opportunity for commitment. Your board is remaining flexible as to when each will be introduced to our congregations so that due effort can be given the For You and Your Children offering and to also give attention to a co-operative effort with the WELS, Faith Focused Finances.

Faith Focused Finances was introduced to our board at the Lutheran Confessional Forum, which met at Wisconsin Lutheran Seminary, Mequon, Wisconsin in October, 2006. The purpose of Faith Focused Finances is a concerted effort, “…on training pastors for greater leadership in the area of finances and help congregational leaders organize a beneficial system for encouraging and equipping members in practical, Christ-focused, financial stewardship as an outcropping of a growing faith.” At the time of writing the board is seeking a grant in order to be able to conduct:

1. Leadership Seminars. In a two-day format for pastors (and wives), gathered at regional locations throughout the synod, to address what scripture has to say about stewardship in general, personally, and in communicating and teaching the same in the congregational setting.

2. Congregational Workshops. These workshops will help congregational leaders plan for and carry out annual stewardship emphasis and give timely encouragements. The Giving Counselor would be on hand to give financial counsel concerning the handling of bequests and estate planning.
3. Stewardship Curriculum. It is a goal to develop a 6–8 Bible-based courses which would study the basics of wise faith-focused finances in daily life. It would cover topics such as spending, debt, earning, giving, saving and investing. But primarily to equip God's people, saved by grace through faith, to be prepared for works of service also in the area of finances where the Lord God is first in heart and action.

Your board continues to communicate the work and needs of the synod through the monthly ELS Ambassador Updates which come to the pastors and the ELS Ambassador of congregations. Our thanks to Pastor Mark Rogers for his faithful work in putting together the ELS Ambassador Updates.

Your board stands ready to assist our congregations in any way it can. In on January 6, 2007, for example, a Stewardship Seminar was conducted at Faith Lutheran Church, Oregon, Wisconsin. A number of ELS congregations were represented at the presentations.

Our board is blessed with the faithful work of laymen Mr. Jon Natvig and Tom Oswald. Our thanks to them and the Lord for them. Mr. Ryan Dee has resigned from the board.

In closing, please consider as food for stewardship thought a comment from the "American Luther," C. F. W. Walther, then join in one of his prayers:

"A fruitful tree does not produce fruit by somebody's order, but because, while there is vitality in it and it is not dried up, it must produce fruit spontaneously. Faith is such a tree; it proves vitality by bearing fruit. It is withered when it fails to bring forth fruit. The sun, likewise, need not be told to shine; it will continue shining till Judgment Day without anyone's issuing order to do it. Faith is such a sun."

"My dear Lord Jesus, Thou art mine; therefore, I wish to be Thine. All that I possess, my body and my soul, my strength and my gifts, and all that I do, my entire life, shall be consecrated to Thee, to Thee alone. Lay on me any burden Thou pleasest, I shall gladly bear it. Lead me anywhere, through sorrow or joy, through good fortune or misfortune, through shame or honor, through favor of men or their disfavor, grant me long life, or should I die and early death—I shall be satisfied with anything. Lead the way, I shall follow."

The Rev. David P. Russow, chairman

REPORT OF THE PLANNING AND COORDINATING COMMITTEE

The Planning and Coordinating Committee of the Evangelical Lutheran Synod met once this past year on March 26, 2007.

COORDINATION OF WORK

The committee gave consideration to two special items of concern:

The first was the importance of the synod's "public face" as seen in the Lutheran Sentinel. The committee has urged the synod president to appoint a task force to help the Board for Publications investigate publishing the Lutheran Sentinel on a four-to-six full-color issues per year basis; and within this investigation also to look at using a marketing professional who can help us improve the quality of all our communication tools to relay the message of the ELS.

The other concern is how to better integrate Lutheran Schools of America into the structure of the synod. The committee has urged the synod president to initiate a planning process to develop a strategic mission and vision for the future with representatives of the Board of Regents, Board for Home Missions, Board for Lutheran Schools of America, and Board of Trustees.

2008 BUDGET

The board proposes a 2008 budget is as follows:

<table>
<thead>
<tr>
<th>Program</th>
<th>Needs</th>
<th>Revenue</th>
<th>Synod Fund Request</th>
<th>Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bethany Lutheran College:</td>
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<tr>
<td>Operation Subsidy</td>
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<tr>
<td>Bethany Lutheran Theological Seminary:</td>
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<td>884,064</td>
<td>796,464</td>
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</tbody>
</table>

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In closing, please consider as food for stewardship thought a comment from the "American Luther," C. F. W. Walthen, then join in one of his prayers:

"A fruitful tree does not produce fruit by somebody's order, but because, while there is vitality in it and it is not dried up, it must produce fruit spontaneously. Faith is such a tree; it proves vitality by bearing fruit. It is withered when it fails to bring forth fruit. The sun, likewise, need not be told to shine; it will continue shining till Judgment Day without anyone's issuing order to do it. Faith is such a sun."

"My dear Lord Jesus, Thou art mine; therefore, I wish to be Thine. All that I possess, my body and my soul, my strength and my gifts, and all that I do, my entire life, shall be consecrated to Thee, to Thee alone. Lay on me any burden Thou pleasest, I shall gladly bear it. Lead me anywhere, through sorrow or joy, through good fortune or misfortune, through shame or honor, through favor of men or their disfavor, grant me long life, or should I die and early death—I shall be satisfied with anything. Lead the way, I shall follow."

The Rev. David P. Russow, chairman

REPORT OF THE PLANNING AND COORDINATING COMMITTEE

The Planning and Coordinating Committee of the Evangelical Lutheran Synod met once this past year on March 26, 2007.

COORDINATION OF WORK

The committee gave consideration to two special items of concern:

The first was the importance of the synod’s “public face” as seen in the Lutheran Sentinel. The committee has urged the synod president to appoint a task force to help the Board for Publications investigate publishing the Lutheran Sentinel on a four-to-six full-color issues per year basis; and within this investigation also to look at using a marketing professional who can help us improve the quality of all our communication tools to relay the message of the ELS.

The other concern is how to better integrate Lutheran Schools of America into the structure of the synod. The committee has urged the synod president to initiate a planning process to develop a strategic mission and vision for the future with representatives of the Board of Regents, Board for Home Missions, Board for Lutheran Schools of America, and Board of Trustees.

2008 BUDGET

The board proposes a 2008 budget is as follows:

<table>
<thead>
<tr>
<th>Program</th>
<th>Needs</th>
<th>Revenue</th>
<th>Net Needs</th>
<th>Synod Fund Request</th>
<th>Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bethany Lutheran College:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Operation Subsidy</td>
<td>281,000</td>
<td>0</td>
<td>281,000</td>
<td>281,000</td>
<td>200,000</td>
</tr>
<tr>
<td>Less Revenue</td>
<td></td>
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<td></td>
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<tr>
<td>Total Synod Fund Request</td>
<td>281,000</td>
<td>281,000</td>
<td>200,000</td>
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<tr>
<td>Bethany Lutheran Theological Seminary:</td>
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<tr>
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<td>66,600</td>
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<tr>
<td>Less Revenue</td>
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<tr>
<td>Total Synod Fund Request</td>
<td>66,600</td>
<td>66,600</td>
<td>60,000</td>
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<tr>
<td>Home Missions:</td>
<td></td>
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<tr>
<td>Program Needs</td>
<td>584,876</td>
<td>540,435</td>
<td>44,441</td>
<td>203,000</td>
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<td>Less Revenue</td>
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<tr>
<td>Total Synod Fund Request</td>
<td>584,876</td>
<td>540,435</td>
<td>203,000</td>
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<tr>
<td>Foreign Missions:</td>
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<tr>
<td>Program Needs</td>
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<td>890,836</td>
<td>146,249</td>
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<td>Less Revenue</td>
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<tr>
<td>Total Synod Fund Request</td>
<td>1,037,085</td>
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<td>197,000</td>
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<td>Evangelism:</td>
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<td>Parish Education and Youth:</td>
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<tr>
<td>Total Synod Fund Request</td>
<td>111,325</td>
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<td>Lutheran Elementary School (LSA):</td>
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<td>Total Synod Fund Request</td>
<td>79,054</td>
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<td>Synod Fund</td>
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<td>222,639</td>
<td>359,064</td>
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<td>Total Program Needs</td>
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<td>1,897,047</td>
<td>1,010,556</td>
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<td>1,146,464</td>
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<td>Less Revenue</td>
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<tr>
<td>Total Funds Needed</td>
<td>1,010,556</td>
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<td>1,146,464</td>
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<td>Total Synod Budget Needs From Member Congregations</td>
<td>660,556</td>
<td>884,064</td>
<td>796,464</td>
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</tr>
</tbody>
</table>
REPORT OF THE BOARD OF TRUSTEES

MEMBERSHIP
The board consists of nine trustees: Mr. Wayne Anderson, Mr. Robert Brown, the Rev. Karl Anderson, the Rev. Craig Ferkenstad, Mr. Greg Griffin, Mr. Donald Heiliger, Mr. Wilbur Lieske, Mr. Leroy Meyer, and the Rev. John A. Moldstad.

Mr. Greg Griffin resigned from his position in January 2007. We thank him for his fourteen years of service to the synod on this board. The by-laws of the synod (chapter VI, paragraph 4) direct that the vacancies on this board are to be filled by the Board of Trustees, but the board chose not to exercise its authority in this situation. The vacancy needs to be filled at this convention.

MEETINGS
The Board of Trustees of the Evangelical Lutheran Synod has met since the last convention for regular quarterly meetings on August 8, November 14, and February 13. The board also has met via telephone conference call on June 22, August 28, September 18; and will meet in May 2007.

The president of the synod, the Rev. John A. Moldstad, and the secretary of the synod, the Rev. Craig Ferkenstad, also serve as the chairman and secretary of the Board of Trustees. Members who served on the Board of Regents—Board of Trustees subcommittee were Mr. Greg Griffin, Mr. Wilbur Lieske, and Mr. Leroy Meyer. Members serving on the Board of Trustees—Board for Home Missions subcommittee are Mr. Donald Heiliger and Mr. Karl Anderson.

STAFF
The Giving Counselor and the Business Administrator, and the President of the Lutheran Schools of America serve under the direction of the board and report regularly. Regular reports also are received from the Missions Counselor and Bethany Lutheran College. Mr. Keith Wiederhoeft is appointed, by the board, as the treasurer of the synod. The Rev. Daniel Basel accepted a call to serve as the synod’s Giving Counselor and was installed at a Service on February 13.

The guidelines for the Lutheran Schools of America, adopted at last year’s convention, authorize the Board of Trustees to appoint the president of the LSA (Board of Trustees, Article XI; cf. LSA, Article V, paragraph A). This corresponds with the direction of the synod at the 2004 convention. Mr. Michael Butterfield has served in this capacity with funding being provided by sources outside of the synod’s budget. At this point in time the funding has been expended for the continuation of the LSA presidency position, so the position will remain vacant. Our thanks is extended to Mr. Butterfield for his two years of service to the synod in this capacity and we wish him God’s blessings in his future endeavors.

BETHANY LUTHERAN COLLEGE
The Board of Trustees and the officers of the synod also serve as the Board of Directors and the Officers of Bethany Lutheran College, Inc. and, as such, receive regular quarterly reports concerning the finances of Bethany Lutheran College. A sub-committee also meets as a liaison between the Board of Trustees and the Board of Regents.

SYNOD PROPERTIES
The board receives reports for its regular quarterly meetings from the fifteen congregations where it has any financial responsibility through loans which have been issued. These reports are received by the board and any required action is taken. The board keeps in contact with these congregations through correspondence by the business administrator.

During this past year, the loan with Grace Lutheran Church (Crookston, Minnesota) was paid-off. Authorization was given to increase the permanent financing for Faith Lutheran Church (San Antonio, Texas) to $775,000. A $20,000 loan was extended to Peace Lutheran Church (Lakeland, Florida) and also a loan to Our Savior Lutheran Church (Lakeland, Florida). Approval was given to the sale of a portion of the property at Winter Haven, Florida. The synod-owned property in Clermont, Florida has been listed for sale with a realtor.

ARCHIVES AND MUSEUM
The Rev. George Orvick, Director of the Museum and Archives, reports regularly to the board.

COMMITTEE FOR INTEGRATING TECHNOLOGY (CFIT)
Due to unexpected demands on the chairman and the busy schedules of the members of the committee, no special projects were undertaken during the past year. The committee is currently meeting on an on-needed basis and does not plan to generate new projects on their own. CFIT, however, still encourages any of the boards, committees and congregations to engage us for technical consultation regarding any proposed technical project requests. Please feel free to contact chairman <DennyBehr@aol.com> or 608-669-3183 with your project’s technical requests or questions.

LUTHERAN SCHOOLS OF AMERICA
At its May meeting, the Board of Trustees met with representatives from the Board for Lutheran Schools of America. The purpose of the meeting was to share information and discuss the future of LSA, in light of the fact that the Trustees in February did not designate further funding for the position of the LSA administrator beyond the two-year grant from the Marvin M. Schwan Charitable Foundation. Members of the Board for LSA informed the Trustees that, as of this date, a gift has been identified for covering the costs of the presidency position of LSA from June 2007 through June 2008. The board understands that financial support of the LSA presidency will continue to be funded from non-budgetary synod offerings, also recognizing that contributions given to the For You and Your Children offering are restricted funds not to be used for salaried administrative positions.

We give thanks for this commitment and rejoice at this gift that enables LSA to carry on its current administration. The board also wants to express encouragement for Lutheran Schools of America in its truly worthy goal of inspiring and guiding new schools throughout our Evangelical Lutheran Synod. The prayer is that more gifts may be found outside of regular contributions to the synod that will advance the cause of LSA.

WILLS, ESTATES AND SPECIAL GIFTS
The synod gratefully acknowledges the receipt of the following:
Valborg Neseth $9,343 synod
Gordon & Fern Dally $183,439 synod
Sigfred & Gwendloydyn Lynse $8,603 synod
Milton Twiet $1,425 synod
Theresa Wagner $208,904 synod
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**MISSIONS ADVANCEMENT PROJECT**

The Missions Advancement Project (MAP) reports regularly to the board. This organization receives funds from the Marvin M. Schwan Charitable Foundation (1999 Synod Report, page 134, resolution 8). The organization has its own Board of Directors. The following have served as members of the Board of Directors during this past year: the Rev. Karl Anderson, Mr. Dan Browning, Mr. Greg Griffin (chairman), Mr. Donald Heiliger, the Rev. Frederick Theiste. Mr. Greg Griffin resigned from this position in January. The position will be filled by the Board of Trustees at its August meeting.

**SYNODICAL BUDGET**

The synod received $691,667.59 toward the reduced 2006 synodical budget of $788,906. This is a budget shortfall of $97,288.41 which means that the various boards of the synod did not receive full-funding during the past year.

Because of the sizeable budget shortage in the past year, the board in accord with the synod’s guidelines has taken action to reduce the 2007 synod budget to $735,000. This is the average of the past two years of contributions to the synod. The 2007 synod budget stands as follows:

- Bethany Lutheran College: $264,585
- Bethany Lutheran Seminary: 62,709
- Home Missions: 191,141
- Foreign Missions: 182,492
- Evangelism: 23,408
- Education and Youth: 21,892
- Publications: 42,371
- Christian Service: 9,416
- Synod Fund: 283,985
- Total budget needs from congregations: $735,000

**THRIVENT FINANCIAL FOR LUTHERANS**

Our synod is appreciative of the $52,500 church-wide grant received from Thrivent Financial for Lutherans in the year 2006. The grant was used for the following:

- Home Missionary Conference: $13,500
- Lutheran Schools of America: 30,000
- Training of a new Giving Counselor: 9,000
- Total: $52,500

We also are pleased to announce that a church-wide grant for the year 2007 has been received from Thrivent Financial for Lutherans Foundation in the amount of $52,500. The grant is to be used for the following three projects:

- Metro Area Outreach Project: $25,000
- Board for LSA Enhancement: 18,500
- Financial Planning for Churches: 9,000
- Total: $52,500

**2008 PROGRAM FUNDS**

The board is grateful to the Marvin M. Schwan Charitable Foundation for its support in providing $1,000,000 in Program Funds for synodical use during the past year and again during the current year. The Board of Trustees, according to synodical guidelines, makes recommendation to the synod concerning the distribution of Program Funds. The board recommends the following allocation of Program Funds for 2008:

- Foreign Missions: $200,000
- Home Missions: 300,000
- Retirement contribution: 55,000
- CDS match (3%): 30,000
- Budget supplement: 350,000
- Board of Trustees: 65,000
- Total: $1,000,000

**2007 PROJECT GRANTS**

In addition to the synodical budget, application can be made to the Marvin M. Schwan Charitable Foundation for additional Special Project Grants. These are to be used for special short-term projects which are not a part of the normal budget of the synod. Projects are considered by the foundation upon recommendation of the ELS Board of Trustees.

Applications are reviewed and recommendation made at the regularly scheduled August meeting of the board. Applications for 2008 need to be submitted by August 1, 2007 to be placed on the board agenda for proper submission to the foundation. Grant application forms are available on the synod’s web-site or from the secretary. In 2007 the following projects received approval and funding:

- Board for Foreign Missions (Reynoso school addition): $17,000
- Board for Foreign Missions (Pre-seminary student support): 6,000
- Board for Foreign Missions (English as a foreign language): 14,000
- Board for Foreign Missions (Capital fund for Peru seminary repair): 50,000
- Board for Foreign Missions (Peru educational and capital needs): 15,000
- Board for Home Missions (Ministry enhancement): 40,000
- Board of Trustees (Giving Counselor’s training expenses): 20,500
- Total: $162,500

**REPORT OF THE EVANGELICAL LUTHERAN SYNOD FOUNDATION**

The Evangelical Lutheran Synod Foundation Committee meets concurrently with the quarterly meetings of the Evangelical Lutheran Synod Board of Trustees.

The president, vice president, secretary and treasurer of the Evangelical Lutheran Synod also serve as the officers of the Evangelical Lutheran Synod Foundation.

The Evangelical Lutheran Synod Foundation Committee is made up of four members elected to two-year terms. Mr. Leroy Meyer and the Rev. Richard Wiechmann were elected in 2006. The Mr. Robert Brown and Mr. Wilbur Lieske were elected in 2005. The committee considers and makes recommendations regarding the investment of its assets and the use of the income from those investments. For the year 2007, a 5% pay-out is being granted from the endowments.

The rate of return for all investments for the calendar year 2006 was 11.35%. An accounting is found in the “Financial Statements and Accountant’s Review Report.”

Mr. Leroy Meyer, chairman
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<tr>
<th>Category</th>
<th>Amount</th>
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<tbody>
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<td>$264,585</td>
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<tr>
<td>Bethany Lutheran Seminary</td>
<td>62,709</td>
</tr>
<tr>
<td>Home Missions</td>
<td>191,141</td>
</tr>
<tr>
<td>Foreign Missions</td>
<td>182,492</td>
</tr>
<tr>
<td>Evangelism</td>
<td>23,408</td>
</tr>
<tr>
<td>Education and Youth</td>
<td>21,892</td>
</tr>
<tr>
<td>Publications</td>
<td>42,371</td>
</tr>
<tr>
<td>Christian Service</td>
<td>9,416</td>
</tr>
<tr>
<td>Synod Fund</td>
<td>283,985</td>
</tr>
<tr>
<td><strong>Total budget needs from congregations</strong></td>
<td><strong>$735,000</strong></td>
</tr>
</tbody>
</table>

**THRIVENT FINANCIAL FOR LUTHERANS**

Our synod is appreciative of the $52,500 church-wide grant received from Thrivent Financial for Lutherans in the year 2006. The grant was used for the following:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Missionary Conference</td>
<td>$13,500</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>30,000</td>
</tr>
<tr>
<td>Training of a new Giving Counselor</td>
<td>9,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$52,500</strong></td>
</tr>
</tbody>
</table>

We also are pleased to announce that a church-wide grant for the year 2007 has been received from Thrivent Financial for Lutherans Foundation in the amount of $52,500. The grant is to be used for the following three projects.

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Metro Area Outreach Project</td>
<td>$ 25,000</td>
</tr>
<tr>
<td>Board for LSA Enhancement</td>
<td>18,500</td>
</tr>
<tr>
<td>Financial Planning for Churches</td>
<td>9,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 52,500</strong></td>
</tr>
</tbody>
</table>

**2008 PROGRAM FUNDS**

The board is grateful to the Marvin M. Schwan Charitable Foundation for its support in providing $1,000,000 in Program Funds for synodical use during the past year and again during the current year. The Board of Trustees, according to synodical guidelines, makes recommendation to the synod concerning the distribution of Program Funds. The board recommends the following allocation of Program Funds for 2008:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Missions</td>
<td>$200,000</td>
</tr>
<tr>
<td>Home Missions</td>
<td>300,000</td>
</tr>
<tr>
<td>Retirement contribution</td>
<td>55,000</td>
</tr>
<tr>
<td>CDS match (%)</td>
<td>30,000</td>
</tr>
<tr>
<td>Budget supplement</td>
<td>350,000</td>
</tr>
<tr>
<td>Board of Trustees</td>
<td>65,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,000,000</strong></td>
</tr>
</tbody>
</table>

**2007 PROJECT GRANTS**

In addition to the synodical budget, application can be made to the Marvin M. Schwan Charitable Foundation for additional Special Project Grants. These are to be used for special short-term projects which are not a part of the normal budget of the synod. Projects are considered by the foundation upon recommendation of the ELS Board of Trustees.

Applications are reviewed and recommendation made at the regularly scheduled August meeting of the board. Applications for 2008 need to be submitted by August 1, 2007 to be placed on the board agenda for proper submission to the foundation. Grant application forms are available on the synod’s web-site or from the secretary. In 2007 the following projects received approval and funding:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board for Foreign Missions (Reynoso school addition)</td>
<td>$17,000</td>
</tr>
<tr>
<td>Board for Foreign Missions (Pre-seminary student support)</td>
<td>6,000</td>
</tr>
<tr>
<td>Board for Foreign Missions (English as a foreign language)</td>
<td>14,000</td>
</tr>
<tr>
<td>Board for Foreign Missions (Capital fund for Peru seminary repair)</td>
<td>50,000</td>
</tr>
<tr>
<td>Board for Foreign Missions (Peru educational and capital needs)</td>
<td>15,000</td>
</tr>
<tr>
<td>Board for Home Missions (Ministry enhancement)</td>
<td>40,000</td>
</tr>
<tr>
<td>Board of Trustees (Giving Counselor’s training expenses)</td>
<td>20,500</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$162,500</strong></td>
</tr>
</tbody>
</table>

**REPORT OF THE EVANGELICAL LUTHERAN SYNOD FOUNDATION**

The Evangelical Lutheran Synod Foundation Committee meets concurrently with the quarterly meetings of the Evangelical Lutheran Synod Board of Trustees.

The president, vice president, secretary and treasurer of the Evangelical Lutheran Synod also serve as the officers of the Evangelical Lutheran Synod Foundation.

The Evangelical Lutheran Synod Foundation Committee is made up of four members elected to two-year terms. Mr. Leroy Meyer and the Rev. Richard Wiechmann were elected in 2006. The Mr. Robert Brown and Mr. Wilbur Lieske were elected in 2005. The committee considers and makes recommendations regarding the investment of its assets and the use of the income from those investments. For the year 2007, a 5% pay-out is being granted from the endowments.

The rate of return for all investments for the calendar year 2006 was 11.35%. An accounting is found in the “Financial Statements and Accountant’s Review Report.”

Mr. Leroy Meyer, chairman
Resolution 1: Report of the Laymen's Delegates Equalization Fund Committee
WHEREAS, The Laymen's Delegates Equalization Fund Committee has provided its report on the cash receipts and disbursements for the 2006 convention year, therefore,
BE IT RESOLVED, That the report of the Laymen's Delegates Equalization Fund Committee be accepted.

Resolution 2: Report of the Board for Stewardship
WHEREAS, The Board for Stewardship has provided its report on activities, therefore,
A. BE IT RESOLVED, That the report of the Board for Stewardship be accepted, and,
B. BE IT RESOLVED, That all congregations of the synod be encouraged to make use of the materials provided by the Board for Stewardship to promote a congregations first fruits offerings to support the work of the synod, and,
C. BE IT RESOLVED, That all congregations should receive the annual report of congregational offerings to the synod and the report on annual congregational offering per member and to again be included in the annual synod report.

Resolution 3: Report of the Planning and Coordination Committee
WHEREAS, The Planning and Coordination Committee has provided its report on the proposed budget for 2008, therefore,
A. BE IT RESOLVED, That the report of the Planning and Coordinating Committee be accepted, and,
B. BE IT RESOLVED, That the synod approve the proposed budget of $796,464, for the year 2008.

Resolution 4: Report of the Board of Trustees
WHEREAS, The Board of Trustees has provided the report on its activities, and,
WHEREAS, The section on wills and estates is recommended to be revised to read “Wills, Estates and Special Gifts,” therefore,
A. BE IT RESOLVED, That the report of the Board of Trustees be accepted as amended, and,
B. BE IT RESOLVED, That the synod thank God for the services of Mr. Greg Griffin, who served faithfully on this board for fourteen years, and,
C. BE IT RESOLVED, That the synod thank God for providing the Rev. Daniel Basel to serve as the synod’s Giving Counselor, offering prayers on his behalf, and assisting him in every way possible to carry out his duties.

Resolution 5: Synod Treasurer's Reports
WHEREAS, The ELS treasurer has provided the “Evangelical Lutheran Synod Financial Statements and Supplementary Information, December 31, 2006 and 2005” and the “Evangelical Lutheran Synod Statement of Activities 12/31/2006,” therefore,
A. BE IT RESOLVED, That the ELS treasurer’s reports on the “Evangelical Lutheran Synod Financial Statements and Supplementary Information, December 31, 2006 and 2005” and the “Evangelical Lutheran Synod Statement of Activities 12/31/2006” be accepted.

Resolution 6: Report of the Evangelical Lutheran Synod Foundation
WHEREAS, The Evangelical Lutheran Synod Foundation has provided the report on its activities, therefore,
BE IT RESOLVED, That the report of the Evangelical Lutheran Synod Foundation be accepted.

REPORT OF THE SYNOD REVIEW COMMITTEE

In accordance with its guidelines (Handbook of the Evangelical Lutheran Synod, 2006 Edition, p. 31), the Synod Review Committee takes up matters for study and consideration that are assigned to it by the synod, the Board of Trustees, or the synod’s president.

The members of the committee are Prof. Erling T. Teigen, Chairman, Robert Brown, the Rev. Ernest Geistfeld, Prof. Em. J. B. Madson and Norman Werner. President John Moldstad is an advisor to the committee. Since the last convention the committee has met five times to review and report on the work that has been assigned.

Please note that proposed new guidelines, additions and amendments are underlined and recommended deletions are shown as strikethroughs.

1. PROCEDURES FOR ADOPTING DOCTRINAL STATEMENTS (2006 Synod Report, Memorials, pp. 175–177, Resolution 16, p. 169)

The 2006 convention of the Evangelical Lutheran Synod received three memorials from five congregations regarding the adoption of doctrinal statements.

Background:

The memorials are entitled Regarding Adoption of All Doctrinal Statements, Voting on Doctrine, and Adoption of Doctrinal Statements by the Evangelical Lutheran Synod. These memorials urge a higher percentage of approval for acceptance of official statements of the synod than a simple majority (50%+1).

One resolution requests “unanimity in two regularly called consecutive conventions for the adoption of any doctrinal matter.” Another resolution recommends “a three-fourths majority vote in convention for consideration and a three-fourths majority vote in the following convention for adoption.” The third resolution recommends “that the statements of doctrine be passed at synodical conventions with a minimum of an 85% vote.”

Discussion:

A statement has been made to the effect that because doctrinal statements are more important than the constitution and bylaws of the Evangelical Lutheran Synod and amendments to those legal documents require a two-thirds majority approval for passage, the statements on doctrine should require a higher majority. That one type of issue requires a certain percentage of the vote for passage does not imply that the approval majority for other types of issues should be related. Each should stand on its own regulations.

The writing of super majorities into guidelines is dangerous. The effect is that those who vote in the minority will establish policies for the majority of the members of the synod. One recommendation is that unanimity be required for approval. That means that one person, without any regard for the merits of the issue, could hold up the wishes of the entire synod. As a practical effect, it is not likely that any statements would be adopted if such a guideline existed.

While the Evangelical Lutheran Synod does not establish doctrine on the basis of a vote, it is often necessary to establish by vote agreement on what the Word of God teaches, and to accept or reject statements of such agreement by a vote.

The Synod Review Committee is proposing guidelines that will permit the various synod conventions to make the timing decisions for the initiation, progression and final determination of all doctrinal statements. The guidelines recommend steps in the progression of issues, not mandate the timing of issues. The timing of each step is under the jurisdiction of each convention.
FINANCES

ACTION OF THE SYNOD

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WHEREAS, The Laymen's Delegates Equalization Fund Committee has provided its report on the cash receipts and disbursements for the 2006 convention period, therefore,
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The writing of super majorities into guidelines is dangerous. The effect is that those who vote in the minority will establish policies for the majority of the members of the synod. One recommendation is that unanimity be required for approval. That means that one person, without any regard for the merits of the issue, could hold up the wishes of the entire synod. As a practical effect, it is not likely that any statements would be adopted if such a guideline existed.
While the Evangelical Lutheran Synod does not establish doctrine on the basis of a vote, it is often necessary to establish by vote agreement on what the Word of God teaches, and to accept or reject statements of such agreement by a vote.
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2. CONVENTION COMMITTEES
This matter was assigned to the Synod Review Committee by President Moldstad on July 18, 2006. It is believed that amended guidelines will improve the work of the convention committees.


The 2006 convention of the ELS directed that the Board of Trustees, the LSA and the Synod Review Committee coordinate the preparation of articles of incorporation and bylaws for the LSA.

Background:
During 2005 the synod’s attorney prepared articles of incorporation for the Lutheran Schools of America and filed them with the Minnesota Secretary of State as required by law. However, these articles were never approved by the synod in convention and they were not compatible with the guidelines for the Lutheran Schools of America as those guidelines were adopted by the 2006 convention. Therefore, the convention directed that the Board for the Lutheran Schools of America “submit its articles of incorporation to the Synod Review Committee and the Board of Trustees prior to its first meeting in order to insure that they are in conformity with synod guidelines.” Through its representative, the Board of Trustees directed the synod’s attorney to work with the Synod Review Committee in the preparation of rewritten articles of incorporation. Those revised articles have been included herein.

The approach that was used for the preparation of these new articles of incorporation was that they should coincide with the articles for the synod and for Bethany Lutheran College, Inc. The Bethany articles had been revised as a part of the major Evangelical Lutheran Synod Handbook project.

The synod’s attorney has recommended the following articles of incorporation for the Lutheran Schools of America, and the conversion of the guidelines adopted by the 2006 convention into bylaws.

It should be understood that the president and secretary referred to in the articles are President Moldstad and Secretary Ferkenstad, the officers of the synod and members of the synod’s Board of Trustees.

Recommendation:
It is recommended that (1) The Restated Articles of Incorporation, and (2) the articles defining the membership of the corporation and of the Board of Trustees be adopted, that (3) the guidelines adopted in 2006 become bylaws of the LSA, that (4) the synod’s president and secretary be authorized to sign the restated articles and that (5) the adopted restated articles be forwarded to the Secretary of State of the State of Minnesota.

RESTATED ARTICLES OF INCORPORATION OF THE LUTHERAN SCHOOLS OF AMERICA, INC.
The undersigned, being respectively the President and Secretary of the Lutheran Schools of America, Inc., a Minnesota non-profit corporation, hereby certify that at the annual meeting of the members of said Corporation, held pursuant to the provisions of Chapter 317A of the Minnesota Statutes, the following resolution was duly adopted:

BE IT RESOLVED, that the Articles of Incorporation of the Lutheran Schools of America, Inc. shall be restated in their entirety to read as follows:

“Restated Articles of Incorporation of the Lutheran Schools of America, Inc.

ARTICLE I
The Corporation is organized and exists under and pursuant to the provisions of the Minnesota Nonprofit Corporation Act, being Chapter 317A of the Minnesota Statutes.

ARTICLE II
The name of this Corporation shall be the Lutheran Schools of America, Inc.

ARTICLE III
This Corporation is organized exclusively for charitable, educational, religious or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE IV
No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, Trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

ARTICLE V
The duration of this Corporation shall be perpetual.

ARTICLE VI
The registered office of this Corporation shall be at 6 Browns Court, Mankato, MN 56001.

ARTICLE VII
The affairs of this Corporation shall be managed by a Board of Trustees and the manner of the election of the Trustees, together with their terms of office and number, shall be established by the bylaws. (See LSA Bylaws Article III.)

ARTICLE VIII
The members of this Corporation shall not be personally liable for obligations of the Corporation.

ARTICLE IX
This Corporation shall be organized on a membership basis and shall have no capital stock. The terms and other qualifications for membership shall be established by the bylaws. (See LSA Bylaws Article II.)
2. CONVENTION COMMITTEES
This matter was assigned to the Synod Review Committee by President Moldstad on July 18, 2006. It is believed that amended guidelines will improve the work of the convention committees.

The 2006 convention of the ELS directed that the Board of Trustees, the LSA and the Synod Review Committee coordinate the preparation of articles of incorporation and bylaws for the LSA.

Background:
During 2005 the synod’s attorney prepared articles of incorporation for the Lutheran Schools of America and filed them with the Minnesota Secretary of State as required by law. However, these articles were never approved by the synod in convention and they were not compatible with the guidelines for the Lutheran Schools of America as those guidelines were adopted by the 2006 convention. Therefore, the convention directed that the Board for the Lutheran Schools of America “submit its articles of incorporation to the Synod Review Committee and the Board of Trustees prior to its first meeting in order to insure that they are in conformity with synod guidelines.” Through its representative, the Board of Trustees directed the synod’s attorney to work with the Synod Review Committee in the preparation of rewritten articles of incorporation. Those revised articles have been included herein.

The approach that was used for the preparation of these new articles of incorporation was that they should coincide with the articles for the synod and for Bethany Lutheran College, Inc. The Bethany articles had been revised as a part of the major Evangelical Lutheran Synod Handbook project.

The synod’s attorney has recommended the following articles of incorporation for the Lutheran Schools of America, and the conversion of the guidelines adopted by the 2006 convention into bylaws.

It should be understood that the president and secretary referred to in the articles are President Moldstad and Secretary Ferkenstad, the officers of the synod and members of the synod’s Board of Trustees.

Recommendation:
It is recommended that (1) The Restated Articles of Incorporation, and (2) the articles defining the membership of the corporation and of the Board of Trustees be adopted, that (3) the guidelines adopted in 2006 become bylaws of the LSA, that (4) the synod’s president and secretary be authorized to sign the restated articles and that (5) the adopted restated articles be forwarded to the Secretary of State of the State of Minnesota.

RESTATED ARTICLES OF INCORPORATION OF THE LUTHERAN SCHOOLS OF AMERICA, INC.
The undersigned, being respectively the President and Secretary of the Lutheran Schools of America, Inc., a Minnesota non-profit corporation, hereby certify that at the annual meeting of the members of said Corporation, held pursuant to the provisions of Chapter 317A of the Minnesota Statutes, the following resolution was duly adopted:

BE IT RESOLVED, that the Articles of Incorporation of the Lutheran Schools of America, Inc. shall be restated in their entirety to read as follows:

“Restated Articles of Incorporation of the Lutheran Schools of America, Inc.

ARTICLE I
The Corporation is organized under and pursuant to the provisions of the Minnesota Nonprofit Corporation Act, being Chapter 317A of the Minnesota Statutes.

ARTICLE II
The name of this Corporation shall be the Lutheran Schools of America, Inc.

ARTICLE III
This Corporation is organized exclusively for charitable, educational, religious or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE IV
No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, Trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, or by participating in, or intervening in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation which is exempt under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE V
The duration of this Corporation shall be perpetual.

ARTICLE VI
The registered office of this Corporation shall be at 6 Browns Court, Mankato, MN 56001.

ARTICLE VII
The affairs of this Corporation shall be managed by a Board of Trustees and the manner of the election of the Trustees, together with their terms of office and number, shall be established by the bylaws. (See LSA Bylaw Article III.)

ARTICLE VIII
The members of this Corporation shall not be personally liable for obligations of the Corporation.

ARTICLE IX
This Corporation shall be organized on a membership basis and shall have no capital stock. The terms and other qualifications for membership shall be established by the bylaws. (See LSA Bylaw Article II.)
ARTICLE X
Upon dissolution of the Corporation, the assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

ARTICLE XI
No Trustee shall be personally liable to the Corporation for monetary damages for a breach of fiduciary duty as a Trustee, except that the foregoing shall not eliminate or limit such Trustee's liability to the Corporation for monetary damages for the following: (1) any breach of such Trustee's duty of loyalty to the Corporation, (2) any such Trustee's acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (3) acts specified in Minn. Stat. 317A.521 et seq., as it now exists or hereafter may be amended (regarding a Trustee's assent to or participation in the making of any loan by the Corporation to any Trustee or officer of the Corporation), or (4) any transaction from which such Trustee derived an improper personal benefit. If the Minnesota Nonprofit Corporation Act hereafter is amended to authorize the further elimination or limitation of the liability of Trustees, then the liability of a Trustee of the Corporation, in addition to the limitations on personal liability provided herein, shall be further eliminated or limited to the fullest extent permitted by the Minnesota Nonprofit Corporation Act. Any repeal or modification of this Article XI shall be prospective only and not adversely affect any right or protection of a Trustee of the Corporation existing at the time of such repeal or modification.

ARTICLE XII
This Corporation shall not afford pecuniary gain, incidentally or otherwise, to its members.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands this ______ day of ________________, 2007.

_________________________, President

_________________________, Secretary

STATE OF MINNESOTA  )
)ss.
COUNTY OF BLUE EARTH )

The foregoing instrument was acknowledged before me on _____________________, 2007, by ________________, and ________________, the President and Secretary, respectively, of the Evangelical Lutheran Synod.

SIGNATURE OF NOTARY PUBLIC OR OTHER OFFICIAL

NOTARIAL STAMP OR SEAL (OR OTHER TITLE OR RANK)
ARTICLE X
Upon dissolution of the Corporation, the assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

ARTICLE XI
No Trustee shall be personally liable to the Corporation for monetary damages for a breach of fiduciary duty as a Trustee, except that the foregoing shall not eliminate or limit such Trustee's liability to the Corporation for monetary damages for the following: (1) any breach of such Trustee's duty of loyalty to the Corporation, (2) any such Trustee's acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (3) acts specified in Minn. Stat. 317A.521 et seq., as it now exists or hereafter may be amended (regarding a Trustee's assent to or participation in the making of any loan by the Corporation to any Trustee or officer of the Corporation), or (4) any transaction from which such Trustee derived an improper personal benefit. If the Minnesota Nonprofit Corporation Act hereafter is amended to authorize the further elimination or limitation of the liability of Trustees, then the liability of a Trustee of the Corporation, in addition to the limitations on personal liability provided herein, shall be further eliminated or limited to the fullest extent permitted by the Minnesota Nonprofit Corporation Act. Any repeal or modification of this Article XI shall be prospective only and not adversely affect any right or protection of a Trustee of the Corporation existing at the time of such repeal or modification.

ARTICLE XII
This Corporation shall not afford pecuniary gain, incidentally or otherwise, to its members.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands this _____ day of ________________, 2007.

_________________________, President
_________________________, Secretary

STATE OF MINNESOTA  )
)ss.
COUNTY OF BLUE EARTH )

The foregoing instrument was acknowledged before me on ________________, 2007, by _________________________ and __________________________________, the President and Secretary, respectively, of the Evangelical Lutheran Synod.

SIGNATURE OF NOTARY PUBLIC OR OTHER OFFICIAL

NOTARIAL STAMP OR SEAL (OR OTHER TITLE OR RANK)

BYLAWS FOR THE LUTHERAN SCHOOLS OF AMERICA
Resolution 6: Authorization of the Restated Articles of Incorporation of the Lutheran Schools of America, Inc.

BE IT RESOLVED, That the president and secretary of the synod be authorized to sign the Restated Articles of Incorporation of the Lutheran Schools of America, Inc., and forward the Restated Articles to the Secretary of State of the State of Minnesota.

Resolution 7: Resolution from 2007 ELS Committee on Nominations

WHEREAS, Much of the business of the Evangelical Lutheran Synod is conducted by its elected boards and committees, and,
WHEREAS, Election of qualified individuals to these boards and committees occurs at every annual convention of the ELS, and,
WHEREAS, The ELS Committee on Nominations, itself elected annually at convention, is responsible for presenting a slate of qualified nominees for consideration at each convention, and,
WHEREAS, The committee solicits names of potential nominees from the congregations, pastors, officers, and board/committee chairs of the synod, and,
WHEREAS, Recent participation in this process of name solicitation has been lacking, especially regarding names submitted by the congregations of the synod, therefore,
A. BE IT RESOLVED, That the congregations of the ELS be encouraged to consider prayerfully and diligently those who may be qualified to serve the synod on a board or committee, and,
B. BE IT RESOLVED, That the congregations of the ELS be encouraged to submit names of qualified individuals when requested to do so by the committee.

Resolution 8: Date and Place for 2008 ELS Convention

BE IT RESOLVED, That the 2008 ELS Convention be held from June 15, 2008, through June 19, 2008, on the campus of Bethany Lutheran College.

ACTION OF THE SYNOD

PRESIDENT’S MESSAGE AND REPORT

ACTION OF THE SYNOD

Resolution 1: President’s Message and Report

WHEREAS, The committee reviewed the activities of the president in regard to his participation in and reporting of ordinations and installations, with two additions, and,
WHEREAS, The committee reviewed the report of dedication, anniversaries and anniversaries of ordinations, and,
WHEREAS, We noted with some sadness and regrets the report on resignations. Appointments and a transfer were duly noted. The entrance into glory of Hazel Gerbhardt was noted with thanks to God. She was the faithful wife of Pastor Lewis Gerbhardt, and,
WHEREAS, The president reported on his visits to mission fields, meeting with circuits visitors, the national teachers’ conference, pastoral conferences, congregations, and other synodical and inter-synodical activities, therefore,

BE IT RESOLVED, That the President and Vice President of the synod be instructed to read and approve the secretary’s minutes for Thursday, June 21, 2007, morning and afternoon sessions.

PASTORAL CONFERENCE RECORDS

ACTION OF THE SYNOD

Resolution 4: Secretary’s Minutes

BE IT RESOLVED, That the President and Vice President of the synod be instructed to read and approve the secretary’s minutes for Thursday, June 21, 2007, morning and afternoon sessions.

SECRETARY’S MINUTES

ACTION OF THE SYNOD
Resolution 6: Authorization of the Restated Articles of Incorporation of the Lutheran Schools of America, Inc.
BE IT RESOLVED, That the president and secretary of the synod be authorized to sign the Restated Articles of Incorporation of the Lutheran Schools of America, Inc., and forward the Restated Articles to the Secretary of State of the State of Minnesota.

Resolution 7: Resolution from 2007 ELS Committee on Nominations
WHEREAS, Much of the business of the Evangelical Lutheran Synod is conducted by its elected boards and committees, and,
WHEREAS, Election of qualified individuals to these boards and committees occurs at every annual convention of the ELS, and,
WHEREAS, The ELS Committee on Nominations, itself elected annually at convention, is responsible for presenting a slate of qualified nominees for consideration at each convention, and,
WHEREAS, The committee solicits names of potential nominees from the congregations, pastors, officers, and board-committee chairmen of the synod, and,
WHEREAS, Recent participation in this process of name solicitation has been lacking, especially regarding names submitted by the congregations of the synod, therefore,
A. BE IT RESOLVED, That the congregations of the ELS be encouraged to consider prayerfully and diligently those who may be qualified to serve the synod on a board or committee, and,
B. BE IT RESOLVED, That the congregations of the ELS be encouraged to submit names of qualified individuals when requested to do so by the committee.

Resolution 8: Date and Place for 2008 ELS Convention
BE IT RESOLVED, That the 2008 ELS Convention be held from June 15, 2008, through June 19, 2008, on the campus of Bethany Lutheran College.

Resolution 1: President’s Message and Report
WHEREAS, The committee reviewed the activities of the president in regard to his participation in and reporting of ordinations and installations, with two additions, and,
WHEREAS, The committee reviewed the report of dedication, anniversaries and anniversaries of ordinations, and,
WHEREAS, We noted with some sadness and regrets the report on resignations. Appointments and a transfer were duly noted. The entrance into glory of Hazel Gerhardt was noted with thanks to God. She was the faithful wife of Pastor Lewis Gerhardt, and,
WHEREAS, The president reported on his visits to mission fields, meeting with circuits visitors, the national teachers’ conference, pastoral conferences, congregations, and other synodical and inter-synodical activities, therefore,
A. BE IT RESOLVED, That we thank the above named circuits for their courtesy in submitting this material, and,
WHEREAS, There are considerable differences in size between various congregations in
WHEREAS, The bylaws of the Evangelical Lutheran Synod (Chapter IV, Paragraph 2)
C. BE IT RESOLVED, That letters acknowledging receipt of greetings to the 90th annual
B. BE IT RESOLVED, That letters of condolence be sent to the spouse and/or families of each
A. BE IT RESOLVED, That letter of congratulations be sent to each of the following pastors
Resolution 2
WHEREAS, It appears that some circuit secretaries are unaware of our synod’s practice of
BE IT RESOLVED, That we urge the Circuit Visitors to remind their respective circuit
RESOLUTIONS
ACTION OF THE SYNOD
Resolution 1
A. BE IT RESOLVED, That letter of congratulations be sent to each of the following pastors
on the occasion of the joint celebration of their ordination to the pastoral office at this
cumbination:
The Rev. Herbert Larson (50 years)
The Rev. Emil C.F. Stubenvoll, Sr. (55 years)
The Rev. Paul Madson (55 years)
The Rev. Robert Carter (50 years)
B. BE IT RESOLVED, That letters of condolence be sent to the spouse and/or families of each
of the following pastors’ wives, whose souls were translated into the kingdom of heaven
during the preceding year:
Mrs. Hazel Gerbhardt
Mrs. Mary Moldstad
C. BE IT RESOLVED, That letters acknowledging receipt of greetings to the 90th annual
convention of the Evangelical Lutheran Synod be sent to the following:
The Rev. Mark Grubbs, School of Martin Luther, Czech Republic
Missionary Tim Erickson, Peru and Chile
Confessional Lutheran Church of Latvia
The Rev. Karl Gurgel, Wisconsin Evangelical Lutheran Synod
The Rev. Dr. V’yacheslav Horpynchuk, Ukrainian Lutheran Church

MEMORIALS
Subject: Equitable Delegate Representation at Synod Conventions
WHEREAS, The bylaws of the Evangelical Lutheran Synod (Chapter IV, Paragraph 2) states: “Member congregations should make every effort to be represented at the synodical conventions by their pastor(s) and by two duly elected delegates. These delegates shall be elected…” and,
WHEREAS, There are considerable differences in size between various congregations in
the synod resulting in a disparity in the number of members represented per delegate at
conventions of the synod, for example, the present representation considering three small
congregations, three medium congregations and three large congregations:
King of Grace, Waukon, IA has 44 members = 1 lay delegate for every 22 members
Beautiful Savior, Springboro, OH has 54 members = 1 lay delegate for every 27 members
Faith, East Jordan, MI has 60 members = 1 lay delegate for every 30 members
Trinity, West Bend, WI has 447 members = 1 lay delegate for every 223 members
Concordia, Eau Claire, WI has 509 members = 1 lay delegate for every 255 members
Parkland, Tacoma, WA has 579 members = 1 lay delegate for every 289 members
King of Grace Golden Valley, MN has 716 members = 1 lay delegate for every 358 members
Mt. Olive; Mankato, MN has 1051 members = 1 lay delegate for every 525 members
Holy Cross, Madison, WI has 1227 members = 1 lay delegate for every 605 members
WHEREAS, There are 25 congregations with 23 to 50 members,
There are 28 congregations with 51 to 75 members,
There are 30 congregations with 76 to 125 members,
There are 30 congregations with 126 to 200 members,
There are 10 congregations with 201 to 250 members,
There are 7 congregations with 251 to 350 members,
There are 3 congregations with 351 to 500 members,
There are 4 congregations with 501 to 650 members,
There are 2 congregations with 651 to 1227 members
139 total congregations, as of June 2006, and,
WHEREAS, The Evangelical Lutheran Synod has prided itself on its strong lay representation
and fairness in the governance of its affairs, and,
WHEREAS, The present formula for delegate representation at conventions is inequitable,
therefore,
A. BE IT RESOLVED, That the Synod Review Committee study this matter and propose a
more equitable formula for the proportioning of convention delegates, and,
B. BE IT RESOLVED, That the Synod Review Committee bring such a proposal to the 2008 synod convention.

ACTION OF THE SYNOD
Memorial: Equitable Delegate Representation at Synod Convention
BE IT RESOLVED, That the memorial be declined.

Subject: Final Approval of the synod for all membership changes
WHEREAS, The Bylaws (Ch. 2, Par. 1) of the Evangelical Lutheran Synod require the synod
in convention to act upon the application of a congregation for membership in the synod, and,
WHEREAS, The Bylaws (Ch. 2, Par. 2) of the Evangelical Lutheran Synod require the synod
to act upon the application of an individual for membership in the synod, and,
WHEREAS, It has proven possible that both congregations and individuals may be permanently and unilaterally removed from membership in the synod by a single act of the synod administration, without explicit ratification by the synod, and,
WHEREAS, The entire synod has an interest in all of its membership changes, including both
the acceptance and suspension of members, therefore,
A. BE IT RESOLVED, That the Synod Review Committee be directed to prepare amendments
to the Bylaws for the 2008 Convention, which would require an action by the entire synod
to ratify the removal of a member congregation or individual, analogous to the action
required for the addition of a member congregation or individual, and,
WHEREAS, There are considerable differences in size between various congregations in

WHEREAS, The bylaws of the Evangelical Lutheran Synod (Chapter IV, Paragraph 2)

C. BE IT RESOLVED, That letters acknowledging receipt of greetings to the 90th annual

B. BE IT RESOLVED, That letters of condolence be sent to the spouse and/or families of each

A. BE IT RESOLVED, That letter of congratulations be sent to each of the following pastors

resolution 1

BE IT RESOLVED, That we urge the Circuit Visitors to remind their respective circuit

WHEREAS, It appears that some circuit secretaries are unaware of our synod’s practice of

Resolution 2

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RESOLUTIONS ACTION OF THE SYND

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The Rev. Emil C.F. Stubenvoll, Sr. (55 years)
The Rev. Paul Madson (55 years)
The Rev. Robert Carter (50 years)

B. BE IT RESOLVED, That letters of condolence be sent to the spouse and/or families of each

of the following pastors’ wives, whose souls were translated into the kingdom of heaven

during the preceding year:

Mrs. Hazel Gerbhardt
Mrs. Mary Moldstad

C. BE IT RESOLVED, That letters acknowledging receipt of greetings to the 90th annual

convention of the Evangelical Lutheran Synod be sent to the following:

The Rev. Mark Grubbs, School of Martin Luther, Czech Republic
Missionary Tim Erickson, Peru and Chile
Confessional Lutheran Church of Latvia
The Rev. Karl Gurgel, Wisconsin Evangelical Lutheran Synod
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MEMORIALS

Subject: Equitable Delegate Representation at Synod Conventions
WHEREAS, The bylaws of the Evangelical Lutheran Synod (Chapter IV, Paragraph 2) states: "Member congregations should make every effort to be represented at the synodical conventions by their pastor(s) and by two duly elected delegates. These delegates shall be elected..." and,

WHEREAS, There are considerable differences in size between various congregations in

the synod resulting in a disparity in the number of members represented per delegate at

conventions of the synod, for example, the present representation considering three small

congregations, three medium congregations and three large congregations:

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WHEREAS, There are 25 congregations with 23 to 50 members,
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There are 30 congregations with 76 to 125 members,
There are 30 congregations with 126 to 200 members,
There are 10 congregations with 201 to 250 members,
There are 7 congregations with 251 to 500 members,
There are 3 congregations with 501 to 650 members,
There are 4 congregations with 651 to 800 members,
There are 2 congregations with 1051 to 1227 members

139 total congregations, as of June 2006, and,
WHEREAS, The Evangelical Lutheran Synod has prided itself on its strong lay representation
and fairness in the governance of its affairs, and,
WHEREAS, The present formula for delegate representation at conventions is inequitable,
therefore,

A. BE IT RESOLVED, That the Synod Review Committee study this matter and propose a
more equitable formula for the proportioning of convention delegates, and,
B. BE IT RESOLVED, That the Synod Review Committee bring such a proposal to the 2008
synod convention.

ACTION OF THE SYND

Memorial: Equitable Delegate Representation at Synod Convention
BE IT RESOLVED, That the memorial be declined.

Subject: Final Approval of the synod for all membership changes
WHEREAS, The Bylaws (Ch. 2, Par. 1) of the Evangelical Lutheran Synod require the synod
in convention to act upon the application of a congregation for membership in the synod, and,
WHEREAS, The Bylaws (Ch. 2, Par. 2) of the Evangelical Lutheran Synod require the synod
to act upon the application of an individual for membership in the synod, and,
WHEREAS, It has proven possible that both congregations and individuals may be
permanently and unilaterally removed from membership in the synod by a single act of the
synod administration, without explicit ratification by the synod, and,
WHEREAS, The entire synod has an interest in all of its membership changes, including both
the acceptance and suspension of members, therefore,

A. BE IT RESOLVED, That the Synod Review Committee be directed to prepare amendments
to the Bylaws for the 2008 Convention, which would require an action by the entire synod
to ratify the removal of a member congregation or individual, analogous to the action
required for the addition of a member congregation or individual, and,
WHEREAS, There is substantial disagreement within the Evangelical Lutheran Synod about

D. BE IT RESOLVED, That the doctrine of the office of the Public Ministry be restudied

C. BE IT RESOLVED, That the Evangelical Lutheran Synod return to its position that was

WHEREAS, There is deep concern that the continued use of the statement, “The Public

WHEREAS, The doctrinal statement titled, “The Public Ministry of the Word,” was adopted

WHEREAS, The adoption of the statement, “The Public Ministry of the Word,” resulted in
division and disension in the Evangelical Lutheran Synod, and,

WHEREAS, There is deep concern that the continued use of the statement, “The Public

WHEREAS, Serious misgivings about “The Public Ministry of the Word,” unanswered from
before its adoption, have sometimes been met with a severance of fellowship based upon
the document itself, instead of holy scripture, thereby placing “The Public Ministry of the
Word” and the 2005 synod convention above holy scripture, and,

WHEREAS, These circumstances have demonstrated that the adoption of “The Public

WHEREAS, In every other respect, the pastors and churches of the Evangelical Lutheran
Synod are united in the same confession they held before the 2005 adoption of “The Public
Ministry of the Word,” including those who have been removed since that time, and,

WHEREAS, Serious misgivings about “The Public Ministry of the Word,” unanswered from
before its adoption, have sometimes been met with a severance of fellowship based upon
the document itself, instead of holy scripture, thereby placing “The Public Ministry of the
Word” and the 2005 synod convention above holy scripture, and,

WHEREAS, These circumstances have demonstrated that the adoption of “The Public

BE IT RESOLVED, That the Evangelical Lutheran Synod withdraw the statement, “The Public
Ministry of the Word,” will result in further division in the Evangelical Lutheran Synod,
therefore,

A. BE IT RESOLVED, That in order to restore unity and harmony within the Evangelical
Lutheran Synod, the synod in convention withdraw the statement, “The Public Ministry of
the Word,” as the official position of the synod on the doctrine of the office of the Public
Ministry, and,

B. BE IT RESOLVED, That the Evangelical Lutheran Synod affirm its doctrinal position on
the office of the Public Ministry as expressed in the clear passages of Holy Scripture and as
expressed in the Lutheran Confessions contained in the Book of Concord, and,

C. BE IT RESOLVED, That the Evangelical Lutheran Synod return to its position that was
held prior to the adoption of the statement, “The Public Ministry of the Word,” in 2005,
and as it is concisely summarized in “We Believe, Teach, and Confess,” and,

D. BE IT RESOLVED, That the doctrine of the office of the Public Ministry be restudied
in a Christian, non-accusatory atmosphere, at the various pastoral conferences and in the
congregations of the Evangelical Lutheran Synod.

Subject: Steps to Restore a Christian Brotherly and Pastoral Spirit to the Synod
WHEREAS, The scriptural doctrine of Church Fellowship, as expressed in “We Believe, Teach,
and Confess” requires that this fellowship be recognized where there is agreement on the
 teachings of holy scripture, and,
WHEREAS, There is substantial disagreement within the Evangelical Lutheran Synod about
the meaning of the 2005 doctrinal statement “The Public Ministry of the Word,” and,
WHEREAS, Some pastors and churches in the Evangelical Lutheran Synod have rejected the
authority of “The Public Ministry of the Word” because, in their view, it teaches things
unsupported by holy scripture, and subsequently some of these pastors and churches have
been removed from membership in the synod by action of the synod president, and,

BE IT RESOLVED, To refer the memorials to the standing Doctrine Committee to report to
the 2008 convention.
B. BE IT RESOLVED, That the synod hold all current, pending, and future membership actions as incomplete until they have been ratified by the synod in convention.

Concordia Lutheran Church; Hood River, Oregon
Bethany Lutheran Church; The Dalles, Oregon
Our Savior’s Lutheran Church; Bagley, Minnesota

ACTION OF THE SYNOD

Memorial: Final Approval of the synod for all membership changes
BE IT RESOLVED, That the subject of membership changes be referred to the Synod Review Committee. [Note: This action does not accept the memorial.]

Subject: Doctrine of the Office of the Public Ministry
WHEREAS, The doctrinal statement titled, “The Public Ministry of the Word,” was adopted at the convention of the Evangelical Lutheran Synod in 2005, and,
WHEREAS, The adoption of the statement, “The Public Ministry of the Word,” resulted in division and disension in the Evangelical Lutheran Synod, and,
WHEREAS, There is deep concern that the continued use of the statement, “The Public Ministry of the Word,” will result in further division in the Evangelical Lutheran Synod, therefore,
A. BE IT RESOLVED, That in order to restore unity and harmony within the Evangelical Lutheran Synod, the synod in convention withdraw the statement, “The Public Ministry of the Word,” as the official position of the synod on the doctrine of the office of the Public Ministry, and,
B. BE IT RESOLVED, That the Evangelical Lutheran Synod affirm its doctrinal position on the office of the Public Ministry as expressed in the clear passages of Holy Scripture and as expressed in the Lutheran Confessions contained in the Book of Concord, and,
C. BE IT RESOLVED, That the Evangelical Lutheran Synod return to its position that was held prior to the adoption of the statement, “The Public Ministry of the Word,” in 2005, and as it is concisely summarized in “We Believe, Teach, and Confess,” and,
D. BE IT RESOLVED, That the doctrine of the office of the Public Ministry be restudied in a Christian, non-accusatory atmosphere, at the various pastoral conferences and in the congregations of the Evangelical Lutheran Synod.

Christ The King Lutheran Church; Green Bay, Wisconsin

Subject: Steps to Restore a Christian Brotherly and Pastoral Spirit to the Synod
WHEREAS, The scriptural doctrine of Church Fellowship, as expressed in “We Believe, Teach, and Confess” requires that this fellowship be recognized where there is agreement on the teachings of holy scripture, and,
WHEREAS, There is substantial disagreement within the Evangelical Lutheran Synod about the meaning of the 2005 doctrinal statement “The Public Ministry of the Word,” and,
WHEREAS, Some pastors and churches in the Evangelical Lutheran Synod have rejected the authority of “The Public Ministry of the Word” because, in their view, it teaches things unsupported by holy scripture, and subsequently some of these pastors and churches have been removed from membership in the synod by action of the synod president, and,
WHEREAS, In every other respect, the pastors and churches of the Evangelical Lutheran Synod are united in the same confession they held before the 2005 adoption of “The Public Ministry of the Word,” including those who have been removed since that time, and,
WHEREAS, Serious misgivings about “The Public Ministry of the Word,” unanswered from before its adoption, have sometimes been met with a severance of fellowship based upon the document itself, instead of holy scripture, thereby placing “The Public Ministry of the Word” and the 2005 synod convention above holy scripture, and,
WHEREAS, These circumstances have demonstrated that the adoption of “The Public Ministry of the Word” has brought confusion and a self-contradictory fellowship practice, inconsistent with the biblical doctrine of fellowship as expressed in “We Believe, Teach, and Confess,” therefore,
A. BE IT RESOLVED, That the Evangelical Lutheran Synod affirm its doctrinal position on the office of the ministry as that expressed in the Augsburg Confession, the Apology of the Augsburg Confession, the Smalcald Articles, the Treatise on the Power and Primacy of the Pope, the Catechisms of Dr. Martin Luther, and the Formula of Concord, and,
B. BE IT RESOLVED, That the Evangelical Lutheran Synod acknowledge that it still holds to the doctrinal position on the office of the holy ministry which was held by the Norwegian Synod and expressed in its official publications, which is in complete agreement with the position expressed by C.F.W. Walther in his book “Kirche und Amt,” and,
C. BE IT RESOLVED, That the Evangelical Lutheran Synod express its sorrow and repentance over the many sins that have arisen in its midst from the circumstances created by the premature adoption of “The Public Ministry of the Word,” and,
D. BE IT RESOLVED, That the Evangelical Lutheran Synod withdraw the doctrinal statement “The Public Ministry of the Word” from the status of an adopted statement, giving it the status of a study document, to provide opportunity for a complete public review of the same, opportunity for a serious consideration of the criticisms that have been brought against it, as well as a clarification of the ways in which this doctrine should be reflected in practice, and,
E. BE IT RESOLVED, That the pastors and congregations which have been removed from the membership of the Evangelical Lutheran Synod for disagreement with the doctrine of “The Public Ministry of the Word” or its related practice, and which have not given any other reason for severance of fellowship, be reinstated as members of the Evangelical Lutheran Synod in good standing and invited to participate in the study, review and clarification process with the goal of producing an expression of the scriptural doctrine which is understood in only one way, is acceptable to all, and does not lead to confusion or contradiction in the practice of the Evangelical Lutheran Synod.

Concordia Lutheran Church; Hood River, Oregon
Bethany Lutheran Church; The Dalles, Oregon
Our Savior’s Lutheran Church; Bagley, Minnesota

ACTION OF THE SYNOD

Memorials: Doctrine of the Office of the Public Ministry and Steps to Restore a Christian Brotherly and Pastoral Spirit to the Synod.
BE IT RESOLVED, To refer the memorials to the standing Doctrine Committee to report to the 2008 convention.
Subject: Appeal of St. Timothy Lutheran Church, Williamsburg, IA, and the Reverend Karl Heck.

WHEREAS, St. Timothy Lutheran Church, Williamsburg, IA, together with its pastor, the Reverend Karl Heck, declared the congregation and pastor to be out of fellowship with a portion of the ELS and its administration, and,
WHEREAS, to declare oneself out of fellowship with a portion of the synod and its administration is to declare itself out of fellowship with the entire synod, (selective fellowship is not a Biblical concept), therefore,
BE IT RESOLVED, That there can be no basis for an appeal, and,
BE IT RESOLVED, That the appeal be ruled out of order.

Rev. H. Huhnerkoch, Rev. C. Keeler, Rev. D. Lillegard, Rev. R. Fyffe,
Rev. G. Sahlstrom, Rev. N. Madson, Rev. A. Palmquist

ACTION OF THE SYNOD

Memorial: Appeal of St. Timothy Lutheran Church, Williamsburg, IA, and the Reverend Karl Heck.

WHEREAS, Many aspects of the situation regarding St. Timothy of Williamsburg, Iowa, and its pastor, their appeal to the synod and the basis of that appeal remain unclear to us, therefore,
BE IT RESOLVED, That the memorial entitled "Appeal of St. Timothy Lutheran Church, Williamsburg, IA and the Reverend Karl Heck" be declined.
Subject: Appeal of St. Timothy Lutheran Church, Williamsburg, IA, and the Reverend Karl Heck.

WHEREAS, St. Timothy Lutheran Church, Williamsburg, IA, together with its pastor, the Reverend Karl Heck, declared the congregation and pastor to be out of fellowship with a portion of the ELS and its administration, and,
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BE IT RESOLVED, That the memorial entitled "Appeal of St. Timothy Lutheran Church, Williamsburg, IA and the Reverend Karl Heck" be declined.
May 25, 2007

LarsonAllen LLP
209 South Second Street Suite 407
Mankato, MN 56001

Ladies and Gentlemen:

We are providing this letter in connection with your reviews of the Statements of Financial Position, Statement of Activities and Cash Flows of Evangelical Lutheran Synod as of December 31, 2006 and 2005 and for the year ended for the purpose of expressing limited assurance that there are no material modifications that should be made to the statements in order for them to be in conformity with generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

I (We) confirm, to the best of my (our) knowledge and belief, as of May 25, 2007, the following representations made to you during your review(s):

1. The financial statements referred to above are fairly presented in conformity with generally accepted accounting principles.

2. I (We) have made available to you all—
   a. Financial records and related data.
   b. Minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. We acknowledge our responsibility to prevent and detect fraud.
Evangelical Lutheran Synod
6 Browns Court
Mankato, Minnesota 56001

May 25, 2007

LarsonAllen LLP
209 South Second Street, Suite 407
Mankato, MN 56001

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3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. We acknowledge our responsibility to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the entity involving management or others where the fraud could have a material effect on the financial statements, including any communications from employees, former employees, or others.

7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

8. There are no material losses (such as from obsolete inventory or purchase or sales commitments) that have not been properly accrued or disclosed in the financial statements.

9. There are no:
   a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
   b. Pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements in accordance with Statement of Financial Accounting Standards No. 5, and we have not consulted a lawyer concerning litigation, claims, or assessments.
   c. Other material liabilities or gains or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.

10. The Company has a satisfactory title of all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral except as made known to you.

11. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

12. The following have been properly recorded or disclosed in the financial statements:
   a. Related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
   b. Guarantees, whether written or oral, under which the company is contingently liable.

13. There are no estimates that may be subject to material change in the near-term that have not been properly disclosed in the financial statements. We understand that near-term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the company vulnerable to the risk of a near-term severe impact that have not been properly disclosed in the financial statements.

14. No events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.

15. We have responded fully and truthfully to all inquiries made to us by you during your review.

16. As part of your review engagement, you prepared the draft financial statements and related notes from the trial balance. We have reviewed and approved those financial statements and related notes and believe they are adequately supported by the books and records of the company.

17. We understand that as part of your review engagement, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries.

18. We have reviewed adjusting journal entries you have prepared and understand the nature of the changes and their impact on the financial statements. We are in agreement with the adjusting journal entries you have recommended, and they have been posted to the company's accounts.

19. We have evaluated the adequacy and results of the depreciation services performed and accept responsibility for the results. We have determined the method and rate of depreciation and salvage value of the assets.

(Nature of Owner or Chief Executive Officer and Title)

(Nature of Chief Financial Officer and Title, where applicable)
6. We have no knowledge of any fraud or suspected fraud affecting the entity involving management or others where the fraud could have a material effect on the financial statements, including any communications from employees, former employees, or others.

7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

8. There are no material losses (such as from obsolete inventory or purchase or sales commitments) that have not been properly accrued or disclosed in the financial statements.

9. There are no:
   a. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
   b. Pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements in accordance with Statement of Financial Accounting Standards No. 5, and we have not consulted a lawyer concerning litigation, claims, or assessments.
   c. Other material liabilities or gains or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.

10. The Company has a satisfactory title of all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral except as made known to you.

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Board of Trustees
Evangelical Lutheran Synod

During our review we became aware of two matters that are opportunities for strengthening internal controls and operating efficiency.

The Synod is trustee to several unitrusts; these need to be analyzed and properly recorded on the general ledger.

Management needs to analyze the classification of the fund balances to determine if the amounts are appropriately categorized as unrestricted, temporarily restricted, and permanently restricted.

This letter does not affect our report dated May 25, 2007 on the financial statements of Evangelical Lutheran Synod.

We will review the status of these comments during our next review engagement. We have already discussed many of these comments and suggestions with the Synod’s accounting personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

LarsonAllen LLP

May 25, 2007
Board of Trustees
Evangelical Lutheran Synod

During our review we became aware of two matters that are opportunities for strengthening internal controls and operating efficiency.

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LarsonAllen LLP

Austin, Minnesota
May 25, 2007

ACCOUNTANTS’ REVIEW REPORT [134]
FINANCIAL STATEMENTS
STATEMENTS OF FINANCIAL POSITION [136]
STATEMENTS OF ACTIVITIES [137]
STATEMENTS OF CASH FLOWS [139]
NOTES TO FINANCIAL STATEMENTS [140]
COMBINING SCHEDULE OF FINANCIAL POSITION [148]
ACCOUNTANTS' REVIEW REPORT

Board of Trustees
Evangelical Lutheran Synod
Minneapolis, Minnesota

We have reviewed the accompanying statement of financial position of Evangelical Lutheran Synod as of December 31, 2006, and the related statement of activities and cash flows for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Evangelical Lutheran Synod.

A review consists principally of inquiries of Synod personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, with the exception of the matters described in the following paragraph, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

As disclosed in Note 1, the financial statements of Bethany Lutheran College and Bethany Lutheran Theological Seminary should be consolidated into the financial statements of the Evangelical Lutheran Synod to conform to accounting principles generally accepted in the United States of America. The Evangelical Lutheran Synod is trustee for several split interest agreements. The amounts for these have not been recorded on the financial statements. The effects of these departures from accounting principles generally accepted in the United States of America on the financial statements are not known.

The 2005 financial statements of the Evangelical Lutheran Synod as were reviewed by Peterson & Company, P.A. (whose practice became part of LarsonAllen LLP effective January 1, 2007), whose report dated May 10, 2006, stated that they were not aware of any material modifications that should be made to those statements with the exception of the matter described in the following paragraph.

The financial statements of Bethany Lutheran College and Bethany Lutheran Theological Seminary should be consolidated into the financial statements of the Evangelical Lutheran Synod to conform to accounting principles generally accepted in the United States of America. The effect of this departure from accounting principles generally accepted in the United States of America on the financial statements are not known.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The information included in the accompanying combining schedule of financial position is presented only for supplementary analysis purposes. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

LarsonAllen LLP

Austin, Minnesota
May 25, 2007
ACCOUNTANTS' REVIEW REPORT

Board of Trustees
Evangelical Lutheran Synod
Minneapolis, Minnesota

We have reviewed the accompanying statement of financial position of Evangelical Lutheran Synod as of December 31, 2008, and the related statement of activities and cash flows for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Evangelical Lutheran Synod.

A review consists principally of inquiries of Synod personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with auditing standards generally accepted in the United States of America, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

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LarsonAllen LLP is a member of Nexia International, a worldwide network of independent accounting and consulting firms.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The information included in the accompanying schedule of financial position is presented only for supplementary analysis purposes. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

LarsonAllen LLP

Austin, Minnesota
May 25, 2007
### Evangelical Lutheran Synod
#### Statements of Financial Position
**December 31, 2006 and 2005**
(See Accountant's Review Report)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$572,522</td>
<td>$574,023</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>143,919</td>
<td>163,620</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>4,825</td>
<td>4,825</td>
</tr>
<tr>
<td>Inventory of Publications</td>
<td>87,478</td>
<td>73,662</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>389,029</td>
<td>330,913</td>
</tr>
<tr>
<td>Loans Receivable</td>
<td>1,177,081</td>
<td>1,225,454</td>
</tr>
<tr>
<td>Investments</td>
<td>14,775,635</td>
<td>15,730,284</td>
</tr>
<tr>
<td>Property, Plant, and Equipment, Net</td>
<td>1,407,069</td>
<td>1,072,533</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$18,340,286</strong></td>
<td><strong>$17,106,274</strong></td>
</tr>
</tbody>
</table>

| LIABILITIES AND NET ASSETS |  

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$89,266</td>
<td>$91,343</td>
</tr>
<tr>
<td>Interest Payable</td>
<td>4,629</td>
<td>4,966</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>5,003</td>
<td>6,461</td>
</tr>
<tr>
<td>Deferred Revenue</td>
<td>150,000</td>
<td>-</td>
</tr>
<tr>
<td>Notes Payable</td>
<td>849,466</td>
<td>806,557</td>
</tr>
<tr>
<td>Champlain Gift Amortization</td>
<td>127,116</td>
<td>132,446</td>
</tr>
<tr>
<td>Mortgages Payable</td>
<td>219,190</td>
<td>387,862</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>$1,418,630</strong></td>
<td><strong>$1,473,409</strong></td>
</tr>
</tbody>
</table>

| NET ASSETS |  

| Net Assets Unrestricted |  

| Designated | 2,021,638 | 2,156,524 |
| Undesignated | 2,066,746 | 1,880,427 |
| **Temporarily Restricted** | **3,088,384** | **4,036,951** |
| **Permanently Restricted** | **4,496,124** | **4,992,242** |
| **Total Net Assets** | **16,221,856** | **15,082,806** |

| TOTAL LIABILITIES AND NET ASSETS |  

<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$18,340,286</strong></td>
<td><strong>$17,106,274</strong></td>
</tr>
</tbody>
</table>

---

See accompanying Notes to Financial Statements

---

### Evangelical Lutheran Synod
#### Statements of Activities
**December 31, 2006**
(See Accountant's Review Report)

<table>
<thead>
<tr>
<th>REVENUES, GAINS, AND OTHER SUPPORT</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions: Congregations/Organizations/Individuals</td>
<td>$921,371</td>
<td>$25,201</td>
<td>-</td>
<td>$946,572</td>
</tr>
<tr>
<td>Estate, Trusts, and Memorials</td>
<td>-</td>
<td>207,598</td>
<td>-</td>
<td>207,598</td>
</tr>
<tr>
<td>Thrivent</td>
<td>22,000</td>
<td>30,000</td>
<td>-</td>
<td>52,000</td>
</tr>
<tr>
<td>Helping Hands</td>
<td>350,000</td>
<td>-</td>
<td>-</td>
<td>350,000</td>
</tr>
<tr>
<td>Schwein Funds</td>
<td>1,064,249</td>
<td>167,791</td>
<td>-</td>
<td>1,232,040</td>
</tr>
<tr>
<td>Others</td>
<td>49,418</td>
<td>-</td>
<td>-</td>
<td>49,418</td>
</tr>
<tr>
<td>Interest</td>
<td>17,773</td>
<td>160,085</td>
<td>-</td>
<td>177,858</td>
</tr>
<tr>
<td>Investment Income</td>
<td>65,503</td>
<td>372,014</td>
<td>-</td>
<td>437,517</td>
</tr>
<tr>
<td>Publications</td>
<td>24,207</td>
<td>-</td>
<td>-</td>
<td>24,207</td>
</tr>
<tr>
<td>Registration Fees</td>
<td>50,255</td>
<td>10,530</td>
<td>-</td>
<td>60,785</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>45,763</td>
<td>-</td>
<td>-</td>
<td>45,763</td>
</tr>
<tr>
<td>Realized and Unrealized Gains (Losses) on Long-Term Investments</td>
<td>811,600</td>
<td>372,014</td>
<td>-</td>
<td>1,183,614</td>
</tr>
<tr>
<td>Gain on the Sale of Property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>232,216</td>
<td>(232,216)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,630,616</strong></td>
<td><strong>845,417</strong></td>
<td>-</td>
<td><strong>4,476,032</strong></td>
</tr>
</tbody>
</table>

| EXPENSES |  

| Bethany Lutheran College | 257,009 | - | - | 257,009 |
| Bethany Lutheran Theological Seminary | 60,914 | - | - | 60,914 |
| Christian Services | 109,625 | - | - | 109,625 |
| Church Extension | 73,860 | - | - | 73,860 |
| Education and Youth | 95,377 | - | - | 95,377 |
| Evangelism | 43,866 | - | - | 43,866 |
| Foreign Missions | 1,107,557 | - | - | 1,107,557 |
| Home Missions | 713,019 | - | - | 713,019 |
| Publications | 83,270 | - | - | 83,270 |
| Synod Fund | 889,603 | - | - | 889,603 |
| Other Programs and Costs | 390,901 | - | - | 390,901 |
| Depreciation | 11,864 | - | - | 11,864 |
| **Total Expenses** | **3,547,154** | - | - | **3,547,154** |

| INCREASE IN NET ASSETS |  

| 393,431 | 845,417 | - | 1,228,848 |
| Net Assets - Beginning | 4,044,861 | 7,191,733 | 4,496,124 | 15,692,685 |
| **NET ASSETS - ENDING** | **$4,428,302** | **$7,997,150** | **$4,496,124** | **$16,921,656** |

See accompanying Notes to Financial Statements
<table>
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<td>4,825</td>
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<td>Other Liabilities</td>
<td>6,003</td>
<td>6,451</td>
</tr>
<tr>
<td>Deferred Revenue</td>
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<td>127,116</td>
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<tr>
<th>NET ASSETS</th>
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<tbody>
<tr>
<td>Designated</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Undesignated</td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
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<tr>
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<td></td>
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<tr>
<td><strong>Total Net Assets</strong></td>
<td>18,212,856</td>
<td>15,892,806</td>
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<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estate, Trusts, and Memorials</td>
<td>$207,505</td>
<td>-</td>
<td>-</td>
<td>$207,505</td>
</tr>
<tr>
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<td>$-</td>
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</tr>
<tr>
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<td>$350,000</td>
</tr>
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<tr>
<td>Others</td>
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<td>-</td>
<td>$-</td>
<td>$49,419</td>
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<td>-</td>
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<tr>
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<td>-</td>
<td>$24,207</td>
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<td>10,530</td>
<td>-</td>
<td>60,785</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>45,783</td>
<td>-</td>
<td>-</td>
<td>45,783</td>
</tr>
<tr>
<td>Realized and Unrealized Gains (Losses) on</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long-Term Investments</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Gain on the Sale of Property</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Net Assets Released from Restrictions</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>232,216</td>
<td>(232,216)</td>
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<tr>
<td></td>
<td>$3,930,616</td>
<td>845,417</td>
<td>-</td>
<td>4,776,032</td>
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<table>
<thead>
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<th>EXPENSES</th>
<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Bethany Lutheran College</td>
<td>257,009</td>
<td>-</td>
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<tr>
<td>Bethany Lutheran Theological Seminary</td>
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<td>Church Extension</td>
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<td>Evangelism</td>
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<td>Foreign Missions</td>
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<td>Home Missions</td>
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<td>Publications</td>
<td>83,270</td>
<td>-</td>
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<td>Synod Fund</td>
<td>588,603</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Other Programs and Costs</td>
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<td>-</td>
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<tr>
<td>Depreciation</td>
<td>11,684</td>
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<td><strong>Total Expenses</strong></td>
<td>3,547,184</td>
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<table>
<thead>
<tr>
<th>INCREASE IN NET ASSETS</th>
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<th>845,417</th>
<th>-</th>
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<tbody>
<tr>
<td>Net Assets - Beginning</td>
<td>4,044,961</td>
<td>7,191,733</td>
<td>4,496,124</td>
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</table>

| NET ASSETS - ENDING                        | $4,428,392 | $7,191,733 | 4,496,124 | $16,921,656 |

See accompanying Notes to Financial Statements
### EVANGELICAL LUTHERAN SYNOD

#### STATEMENTS OF ACTIVITIES (CONTINUED)

**DECEMBER 31, 2005**  
*(SEE ACCOUNTANTS' REVIEW REPORT)*

<table>
<thead>
<tr>
<th>REVENUES, GAINS, AND OTHER SUPPORT</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Congregations/Organizations/Individuals</td>
<td>$1,367,441</td>
<td>$ 2,493</td>
<td>$</td>
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<td>Thriftant</td>
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<td>-</td>
<td>68,006</td>
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<tr>
<td>Helping Hands</td>
<td>330,000</td>
<td>-</td>
<td>-</td>
<td>330,000</td>
</tr>
<tr>
<td>Schwinn Funds</td>
<td>1,201,000</td>
<td>-</td>
<td>-</td>
<td>1,201,000</td>
</tr>
<tr>
<td>Others</td>
<td>11,869</td>
<td>-</td>
<td>-</td>
<td>11,869</td>
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<tr>
<td>Interest</td>
<td>18,430</td>
<td>103,203</td>
<td>-</td>
<td>121,633</td>
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<tr>
<td>Investment Income</td>
<td>55,765</td>
<td>230,834</td>
<td>-</td>
<td>286,629</td>
</tr>
<tr>
<td>Rent and Royalties</td>
<td>1,001</td>
<td>-</td>
<td>-</td>
<td>1,001</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>46,647</td>
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<td>-</td>
<td>46,647</td>
</tr>
<tr>
<td>Realized and Unrealized Gains (Losses) on Long-Term Investments</td>
<td>100,984</td>
<td>384,923</td>
<td>-</td>
<td>490,929</td>
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<tr>
<td>Gain on the Sale of Property</td>
<td>106,774</td>
<td>-</td>
<td>-</td>
<td>106,774</td>
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<td>Net Assets Released from Restrictions</td>
<td>875,256</td>
<td>(675,256)</td>
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<td>-</td>
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<tr>
<td></td>
<td>4,410,644</td>
<td>46,199</td>
<td>-</td>
<td>4,448,643</td>
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</tbody>
</table>

#### EXPENSES

- Bethany Lutheran College: $428,434
- Bethany Lutheran Theological Seminary: $84,054
- Christian Services: $179,715
- Church Extension: $89,014
- Education and Youth: $102,398
- Evangelism: $28,566
- Foreign Missions: $1,567,375
- Home Missions: $79,241
- Publications: $99,710
- Synod Fund: $554,176
- Other Programs and Costs: $207,934
- Depreciation: $21,662

Total Expenses: $3,604,709

#### INCREASE IN NET ASSETS

- 835,038
- $46,190
- $882,123

Net Assets - Beginning: 3,494,588  
Net Assets - Ending: 7,195,534  
Difference: 4,496,124

**NET ASSETS - ENDING**  
$4,044,561  
$7,151,733  
$4,496,124  
$15,662,608

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### EVANGELICAL LUTHERAN SYNOD

#### STATEMENTS OF CASH FLOWS

**DECEMBER 31, 2006 AND 2005**  
*(SEE ACCOUNTANTS' REVIEW REPORT)*

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENT FLOWS FROM OPERATING ACTIVITIES</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in Net Assets</td>
<td>$1,228,848</td>
<td>$822,134</td>
</tr>
<tr>
<td>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>11,864</td>
<td>21,682</td>
</tr>
<tr>
<td>Gain on Sale of Building</td>
<td>(67,741)</td>
<td>(100,277)</td>
</tr>
<tr>
<td>Allowance for Bad Debt Reduced</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Amortization of Discount on Charitable Gift Annuities</td>
<td>12,796</td>
<td>1,645</td>
</tr>
<tr>
<td>Land in Congregation</td>
<td>-</td>
<td>300,863</td>
</tr>
<tr>
<td>Unrealized Gains (Losses) on Investments</td>
<td>(1,183,674)</td>
<td>(490,929)</td>
</tr>
<tr>
<td>Increase (Decrease) in:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>10,011</td>
<td>(143,922)</td>
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<tr>
<td>Interest Receivable</td>
<td>-</td>
<td>183</td>
</tr>
<tr>
<td>Inventory of Publications</td>
<td>6,560</td>
<td>8,879</td>
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<tr>
<td>Prepaid Expenses</td>
<td>(61,116)</td>
<td>(280,223)</td>
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<tr>
<td>Increase (Decrease) in:</td>
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<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>(22,117)</td>
<td>34,265</td>
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<td>Interest Payable</td>
<td>(339)</td>
<td>(88)</td>
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<tr>
<td>Deferred Revenue</td>
<td>150,000</td>
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<td>Other Liabilities</td>
<td>(2,456)</td>
<td>5,954</td>
</tr>
<tr>
<td>Net Cash and Cash Equivalents Provided by Operating Activities</td>
<td>82,600</td>
<td>278,846</td>
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</table>

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENT FLOWS FROM INVESTING ACTIVITIES</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from Investments</td>
<td>480,000</td>
<td>450,000</td>
</tr>
<tr>
<td>Purchases of Investments</td>
<td>(316,877)</td>
<td>(402,289)</td>
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<td>Loans to Congregations</td>
<td>(92,020)</td>
<td>(313,000)</td>
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<tr>
<td>Payments on Loans Receivable</td>
<td>140,423</td>
<td>1,037,693</td>
</tr>
<tr>
<td>Purchase Land</td>
<td>(427,747)</td>
<td>(451,076)</td>
</tr>
<tr>
<td>Purchase Furniture and Fixtures</td>
<td>-</td>
<td>(5,560)</td>
</tr>
<tr>
<td>Proceeds from Sale of Building</td>
<td>128,835</td>
<td>142,582</td>
</tr>
<tr>
<td>Net Cash and Cash Equivalents Used by Investing Activities</td>
<td>(92,183)</td>
<td>257,813</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENT FLOWS FROM FINANCING ACTIVITIES</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment of Mortgages</td>
<td>(115,502)</td>
<td>(47,474)</td>
</tr>
<tr>
<td>Payment of Notes Payable</td>
<td>(33,043)</td>
<td>(189,846)</td>
</tr>
<tr>
<td>Payments of Charitable Gift Annuities</td>
<td>(18,125)</td>
<td>(19,918)</td>
</tr>
<tr>
<td>Additional Notes and Accrued Interest</td>
<td>16,982</td>
<td>5,548</td>
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<tr>
<td>Net Cash and Cash Equivalents Used by Financing Activities</td>
<td>(95,716)</td>
<td>(245,620)</td>
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</table>

<table>
<thead>
<tr>
<th>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents Beginning</td>
<td>574,823</td>
<td>228,684</td>
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<tr>
<td>Cash and Cash Equivalents Ending</td>
<td>$369,522</td>
<td>$794,623</td>
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</table>

**SUPPLEMENTAL INFORMATION**

- Cash Paid for Interest | $76,584 | $85,860 |
- Noncash Transfer of Property, Plant and Equipment to Bethany Lutheran College and Bethany Lutheran Theological Seminary | - | (105,572) |

See accompanying Notes to Financial Statements

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137
<table>
<thead>
<tr>
<th>REVENUES, GAINS, AND OTHER SUPPORT</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Congregations/Organizations/Individuals</td>
<td>$1,367,441</td>
<td>$2,493</td>
<td>$</td>
<td>$1,369,934</td>
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<tr>
<td>Estate, Trusts, and Memorials:</td>
<td>366,926</td>
<td>-</td>
<td>-</td>
<td>366,926</td>
</tr>
<tr>
<td>Thrivent:</td>
<td>60,000</td>
<td>-</td>
<td>-</td>
<td>60,000</td>
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<tr>
<td>Helping Hands:</td>
<td>330,000</td>
<td>-</td>
<td>-</td>
<td>330,000</td>
</tr>
<tr>
<td>Schwinn Funds:</td>
<td>1,201,000</td>
<td>-</td>
<td>-</td>
<td>1,201,000</td>
</tr>
<tr>
<td>Others:</td>
<td>11,869</td>
<td>-</td>
<td>-</td>
<td>11,869</td>
</tr>
<tr>
<td>Interest:</td>
<td>18,430</td>
<td>-</td>
<td>-</td>
<td>18,430</td>
</tr>
<tr>
<td>Investment Income:</td>
<td>55,765</td>
<td>230,634</td>
<td>-</td>
<td>286,399</td>
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<tr>
<td>Rent and Royalties:</td>
<td>1,001</td>
<td>-</td>
<td>-</td>
<td>1,001</td>
</tr>
<tr>
<td>Subscriptions:</td>
<td>46,647</td>
<td>-</td>
<td>-</td>
<td>46,647</td>
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<tr>
<td>Realized and Unrealized Gains (Losses) on Long-Term Investments:</td>
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<td>384,923</td>
<td>-</td>
<td>485,023</td>
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<td>106,774</td>
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<td>-</td>
<td>106,774</td>
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<tr>
<td>Net Assets Released from Restrictions:</td>
<td>975,256</td>
<td>(675,256)</td>
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<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,410,644</strong></td>
<td><strong>46,199</strong></td>
<td>-</td>
<td><strong>4,446,843</strong></td>
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<table>
<thead>
<tr>
<th>EXPENSES</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Bethany Lutheran College:</td>
<td>450,404</td>
<td>-</td>
<td>-</td>
<td>450,404</td>
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<tr>
<td>Bethany Lutheran Theological Seminary:</td>
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<td>-</td>
<td>-</td>
<td>64,964</td>
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<tr>
<td>Christian Services:</td>
<td>179,715</td>
<td>-</td>
<td>-</td>
<td>179,715</td>
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<tr>
<td>Church Extension:</td>
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<td>-</td>
<td>89,014</td>
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<tr>
<td>Education and Youth:</td>
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<td>-</td>
<td>162,358</td>
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<td>28,566</td>
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<td>Foreign Missions:</td>
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<td>-</td>
<td>1,067,375</td>
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<td>Home Missions:</td>
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<td>-</td>
<td>679,211</td>
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<td>90,710</td>
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<td>Synod Fund:</td>
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<td>554,176</td>
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<td>-</td>
<td>-</td>
<td>207,834</td>
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<tr>
<td>Depreciation:</td>
<td>21,662</td>
<td>-</td>
<td>-</td>
<td>21,662</td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>3,604,709</strong></td>
<td><strong>46,199</strong></td>
<td>-</td>
<td><strong>3,650,908</strong></td>
</tr>
</tbody>
</table>

| INCREASE IN NET ASSETS | 835,038 | 46,199 | - | 881,234 |

| Net Assets - Beginning | 3,404,588 | 7,195,634 | 4,496,124 | 15,006,246 |

| Property, Plant and Equipment Transferred to Bethany Lutheran College | (155,572) | - | - | (155,572) |

| **NET ASSETS - ENDING** | $4,044,561 | $7,151,733 | $4,496,124 | $15,662,808 |

CASH AND CASH EQUIVALENT FLOWS FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in Net Assets</td>
<td>$1,228,848</td>
</tr>
<tr>
<td>Adjustments to Reverse Increase in Net Assets to Net Cash Provided by Operating Activities:</td>
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</tr>
<tr>
<td>Depreciation</td>
<td>11,884</td>
</tr>
<tr>
<td>Gain on Sales of Building</td>
<td>(67,741)</td>
</tr>
<tr>
<td>Allowance for Bad Debt Reduced</td>
<td>12,796</td>
</tr>
<tr>
<td>Land in Congregation</td>
<td>-</td>
</tr>
<tr>
<td>Unrealized (Gains) Losses on Investments</td>
<td>(1,183,674)</td>
</tr>
<tr>
<td>Increase (Decrease) in:</td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>10,011</td>
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<td>Interest Receivable</td>
<td>163</td>
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<tr>
<td>Inventory of Publications</td>
<td>6,060</td>
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<tr>
<td>Prepaid Expenses</td>
<td>(61,116)</td>
</tr>
<tr>
<td>Net Cash and Cash Equivalents Provided by Operating Activities</td>
<td>$82,600</td>
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CASH AND CASH EQUIVALENT FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from Investments</td>
<td>430,400</td>
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<tr>
<td>Purchases of Investments</td>
<td>(311,677)</td>
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<td>Loans to Congregations</td>
<td>(92,029)</td>
</tr>
<tr>
<td>Payments on Loans Receivable</td>
<td>140,423</td>
</tr>
<tr>
<td>Purchase Land</td>
<td>(427,747)</td>
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<tr>
<td>Purchase Furniture and Vehicles</td>
<td>-</td>
</tr>
<tr>
<td>Proceeds from Sale of Building</td>
<td>148,835</td>
</tr>
<tr>
<td>Net Cash and Cash Equivalents (Used) Provided by Investing Activities</td>
<td>(92,183)</td>
</tr>
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CASH AND CASH EQUIVALENT FLOWS FROM FINANCING ACTIVITIES

<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment of Mortgages</td>
<td>(185,022)</td>
</tr>
<tr>
<td>Payment of Notes Payable</td>
<td>(33,043)</td>
</tr>
<tr>
<td>Payments of Charitable Gift Annuities</td>
<td>(18,152)</td>
</tr>
<tr>
<td>Additional Notes and Accumulated Interest</td>
<td>10,982</td>
</tr>
<tr>
<td>Net Cash and Cash Equivalents Used by Financing Activities</td>
<td>(195,718)</td>
</tr>
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INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents - Beginning</td>
<td>574,823</td>
</tr>
<tr>
<td>Cash and Cash Equivalents - Ending</td>
<td>$369,522</td>
</tr>
</tbody>
</table>

SUPPLEMENTAL INFORMATION

| Cash Paid for Interest | $76,584 | $85,680 |
| Noncash Transfer of Property, Plant and Equipment to Bethany Lutheran College and Bethany Lutheran Theological Seminary | - | (195,572) |

See accompanying Notes to Financial Statements.
NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

Organization
The Evangelical Lutheran Synod (Synod) is a national nonprofit organization of Lutheran congregations. The Synod exists to carry out the command of Jesus Christ to preach the Gospel to every creature (Mark 16:15; Matthew 28:19-20), to contend for the faith (Jude 3), and to promote the development of Christian life (Galatians 6:22-25) within its membership. This is accomplished by providing programs and support for various church purposes and responsibilities such as evangelism, foreign and home missions, education, Bethany Lutheran College, and Bethany Lutheran Theological Seminary.

Basis of Accounting
The financial statements of the Synod have been prepared on the accrual basis of accounting conforming to accounting principles generally accepted in the United States of America applicable to not-for-profit organizations except for the following:

1) The board of trustees of the Synod has majority control over Bethany Lutheran College and Bethany Lutheran Theological Seminary. Therefore, the financial statements of Bethany Lutheran College and Bethany Lutheran Theological Seminary should be consolidated into the financial statements of the Evangelical Lutheran Synod. In previous years, the Synod elected to report in their financial statements certain land and buildings, net of debt, of Bethany Lutheran College and Bethany Lutheran Theological Seminary. As of May 10, 2005, the Synod elected to discontinue reporting property, plant, and equipment of Bethany Lutheran College and Bethany Lutheran Theological Seminary.

2) The Evangelical Lutheran Synod is trustee for several split interest agreements. Assets, Liabilities, and Activities of these split interest agreements have not been recorded on the financial statements.

Basis of Presentation
Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Synod is required to report information regarding its financial position and activities according to the following three classes of net assets:

Unrestricted net assets represent the portion of expendable funds that are not subject to donor-imposed stipulations and are available for support of operations of the Synod.

Temporarily restricted net assets are subject to donor-imposed stipulations that may or will be met, either by actions of the Synod and/or the passage of time when a restriction expires. Temporarily restricted net assets are reclassified to unrestricted net assets and recorded in the statement of activities as net assets are released from restrictions.

Permanent restricted net assets consist of contributions that have been restricted by the donor that stipulate the resources be maintained permanently by the Synod. Generally, the donor's permit the Synod to use all or part of the income derived from the donated assets for either specified or unspecified purposes.

Cash and Cash Equivalents
For purposes of the Statements of Cash Flows, the Synod considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Synod had cash deposits in excess of federal insurance limits as of December 31, 2006 and 2005.

Charitable Gift Annuity Agreements
The Synod has agreements with donors classified as charitable gift annuities. In general, under those agreements the Synod receives a gift from a donor in which it has a remainder interest and agrees to pay the donor stipulated amounts over the donor's life. The Synod invests and administers the related assets and makes distributions to the beneficiaries as required. Upon the death of the donor, remaining assets are retained by the Synod as unrestricted, temporarily restricted or permanently restricted net assets.

The Synod records these charitable gift annuities at market value with a corresponding liability recorded for the actuarially determined present value of payments to be made to the donor. The actuarial liability is adjusted annually using the IRS life expectancy tables based on the donor's age.

Income Tax Status
The Synod is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code.

Inventory
Inventories consist of publications held for sale and are reported at lower of cost or market.

Investments
Generally, marketable securities and fixed rate investments are recorded at fair value. Lutheran Association for Church Extension, Inc., certificates are stated at cost as market value is not determinable. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Certain investment accounts are pooled and maintained by the Synod. Realized and unrealized gains and losses from securities in the pooled investment accounts are allocated annually to the individual funds based on the relationship of the market value of each individual investment account to the total market value of the pooled investment accounts.
NOTE 1  SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Permanently restricted net assets consist of contributions that have been restricted by the donor that stipulate the resources be maintained permanently by the Synod. Generally, the donor's permit the Synod to use all or part of the income derived from the donated assets for either specified or unspecified purposes.

Cash and Cash Equivalents
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NOTE 1  SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment
Acquisitions of property, equipment, and improvements that materially prolong the useful lives of assets are capitalized and carried at cost. Depreciation is computed using primarily the straight-line method.

The Synod has vested ownership rights in the real estate held by Bethany Lutheran College and Bethany Lutheran Theological Seminary. For a nominal fee, the Synod leases the real estate to Bethany Lutheran College and Bethany Lutheran Theological Seminary under a long-term capital lease with initial duration of 99 years. Because the present value of this lease is approximately zero, no value is shown in these financial statements.

Deferred Revenue
Contribution received that are specified by the donor to be used for expenses in 2007 India Program.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2  INVESTMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Stocks</td>
<td>8,721,447</td>
<td>$</td>
</tr>
<tr>
<td>Real Estate Held Interest</td>
<td>1,332,491</td>
<td>$</td>
</tr>
<tr>
<td>Corporate bonds and bond funds</td>
<td>1,044,932</td>
<td>1,884,388</td>
</tr>
<tr>
<td>Government Obligations</td>
<td>1,014,163</td>
<td>$</td>
</tr>
<tr>
<td>Short-term money funds and other</td>
<td>775,550</td>
<td>1,296,526</td>
</tr>
<tr>
<td>Preferred Stock</td>
<td>279,189</td>
<td>$</td>
</tr>
<tr>
<td>Real Estate Investment Trusts</td>
<td>235,787</td>
<td>$</td>
</tr>
<tr>
<td>Lutheran Association of Church Extension, Inc.,</td>
<td>205,000</td>
<td>205,000</td>
</tr>
<tr>
<td>Multifamily mortgages</td>
<td>195,146</td>
<td>$</td>
</tr>
<tr>
<td>Domestic equity and equity funds</td>
<td>7,720,057</td>
<td>$</td>
</tr>
<tr>
<td>Foreign equity funds</td>
<td>2,291,629</td>
<td>$</td>
</tr>
<tr>
<td>International bonds</td>
<td>-</td>
<td>51,613</td>
</tr>
<tr>
<td>Real estate funds</td>
<td>-</td>
<td>305,070</td>
</tr>
<tr>
<td>deactivated</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

$ 14,775,635 | $ 13,730,284

NOTE 3  LOANS RECEIVABLE

Loans receivable consist of various secured and unsecured loans advanced to member congregations primarily for land, construction, or building purchase. The Synod subsidized 25% to 93% of the interest on loans to mission congregations.

<table>
<thead>
<tr>
<th>Description</th>
<th>Interest Rate</th>
<th>Maturity Date</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Congregational Loans:</td>
<td></td>
<td></td>
<td>58,792</td>
<td>95,751</td>
</tr>
<tr>
<td>Faith, Oregon, WI</td>
<td>7.00%</td>
<td>September 1, 2019</td>
<td>81,929</td>
<td></td>
</tr>
<tr>
<td>Family of God, AZ</td>
<td>6.00%</td>
<td>March 1, 2014</td>
<td>6,790</td>
<td>6,790</td>
</tr>
<tr>
<td>Grace, Daneville</td>
<td>3.00%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grace, Hertford</td>
<td>7.00%</td>
<td>April 1, 2000</td>
<td>18,061</td>
<td>50,401</td>
</tr>
<tr>
<td>Hope, West Jordan</td>
<td>7.00%</td>
<td>December 1, 2010</td>
<td>123,961</td>
<td>155,852</td>
</tr>
<tr>
<td>Our Savior Lutheran, Lakeland, FL</td>
<td>8.00%</td>
<td>N/A</td>
<td>7,500</td>
<td></td>
</tr>
<tr>
<td>Our Redeemer, Yelm WA</td>
<td>7.00%</td>
<td>N/A</td>
<td>20,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Peace, Kalamazoo, MI</td>
<td>8.00%</td>
<td>June 1, 2016</td>
<td>304,883</td>
<td>298,769</td>
</tr>
<tr>
<td>Redeemer, Scottsdale AZ</td>
<td>8.00%</td>
<td>February 1, 2012</td>
<td>253,245</td>
<td>183,627</td>
</tr>
<tr>
<td>Resurrection WH, FL</td>
<td>8.00%</td>
<td>November 1, 2016</td>
<td>226,956</td>
<td>305,511</td>
</tr>
<tr>
<td>Faith, Midford, OR</td>
<td>5.00%</td>
<td>November 1, 2016</td>
<td>16,513</td>
<td>10,612</td>
</tr>
<tr>
<td>Liberty Bible Baptist</td>
<td>7.00%</td>
<td>October 12, 2016</td>
<td>95,184</td>
<td>95,147</td>
</tr>
<tr>
<td>Total Loans Receivable</td>
<td></td>
<td>58,792</td>
<td>95,751</td>
<td></td>
</tr>
</tbody>
</table>

Loan receivables over 90 days past due at December 31, 2006 and 2005, cannot be determined because of special arrangements made with various congregations.

An allowance for uncollectible accounts is estimated by management based on an assessment of receivable aging, credit worthiness of customers, and historical bad debts. However, if the financial condition of any customer was to deteriorate and their ability to make required payments is impaired, increases in the allowance may be required. As of December 31, 2006 and 2005, there is no allowance for uncollectible accounts.
NOTE 1
SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment
Acquisitions of property, equipment, and improvements that materially prolong the useful lives of assets are capitalized and carried at cost. Depreciation is computed using primarily the straight-line method.

The Synod has vested ownership rights in the real estate held by Bethany Lutheran College and Bethany Lutheran Theological Seminary. For a nominal fee, the Synod leases the real estate to Bethany Lutheran College and Bethany Lutheran Theological Seminary under a long-term capital lease with initial duration of 99 years. Because the present value of this lease is approximately zero, no value is shown in these financial statements.

Deferred Revenue
Contribution received that are specified by the donor to be used for expenses in 2007 India Program.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2
INVESTMENTS (CONTINUED)

2006 2005

Corporate Stock 8,721,447 $ 8,721,447
Real Estate Closely Held Interest 1,332,491 -
Corporate bonds and bond funds 1,014,932 1,894,389
Government Obligations 1,014,193 -
Short-term money funds and other 775,559 1,298,526
Preferred Securities 279,109 -
Real Estate Investment Trusts 235,787 -
Lutheran Association for Church Extension, Inc., certificates 205,000 205,000
Mutual funds 185,416 -
Domestic equity and equity funds - 7,720,057
Foreign equity funds - 2,291,629
International bonds - 51,613
Real estate funds - 309,070

14,775,835 $ 13,739,284

NOTE 3
LOANS RECEIVABLE

Loans receivable consist of various secured and unsecured loans advanced to member congregations primarily for land, construction, or building purchase. The Synod subsidized 25% to 93% of the interest on loans to mission congregations.

Interest Rate Maturity 2006 2005

Congregational Loans:
Faith, Oregon, WI 7.00% September 1, 2016 $ 81,299 $ 95,351
Family of God, AZ 6.00% March 1, 2014 6,790 6,790
Grace, Dikeleton N/A N/A 19,737 19,737
Grace, Hobart 7.00% April 1, 2007 18,061 50,041
Hope, West Jordan 7.00% December 1, 2010 19,361 155,852
Our Savior Lutheran, Lakeland, FL 8.25% N/A 7,850 -
Our Redeemer, Yelm WA 7.00% N/A 20,000 5,000
Peaco, Kissimmee, FL 8.00% June 1, 2016 304,883 296,769
Redemptor, Scottsdale AZ 8.00% February 1, 2012 253,245 189,627
Resurrection, WHF, FL 8.00% November 1, 2016 226,256 305,311
Faith, Midford, OR 5.00% November 1, 2008 10,613 10,612
Other:
Liberty Bible Baptist 7.00% October 12, 2016 95,184 98,474

Total Loans Receivable $ 1,177,081 $ 1,225,484

Loan receivables over 90 days past due at December 31, 2006 and 2005 cannot be determined because of special arrangements made with various congregations.

An allowance for uncollectible accounts is estimated by management based on an assessment of receivable aging, credit worthiness of customers, and historical bad debts. However, if the financial condition of any customer was to deteriorate and their ability to make required payments is impaired, increases in the allowance may be required. As of December 31, 2006 and 2005, there is no allowance for uncollectible accounts.
### NOTE 4
**PROPERTY, PLANT, AND EQUIPMENT**

<table>
<thead>
<tr>
<th></th>
<th>12/31/05</th>
<th>Additions</th>
<th>Disposals</th>
<th>12/31/06</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and land improvements</td>
<td>$ 872,606</td>
<td>$ 427,747</td>
<td>($81,097)</td>
<td>$ 1,219,266</td>
</tr>
<tr>
<td>Buildings</td>
<td>197,843</td>
<td>-</td>
<td>-</td>
<td>197,843</td>
</tr>
<tr>
<td>Equipment</td>
<td>40,200</td>
<td>-</td>
<td>-</td>
<td>40,200</td>
</tr>
<tr>
<td>Total</td>
<td>1,100,650</td>
<td>$ 427,747</td>
<td>($81,097)</td>
<td>1,457,389</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(30,406)</td>
<td>($11,884)</td>
<td>-</td>
<td>(50,290)</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,070,233</td>
<td>$ 415,863</td>
<td>($81,097)</td>
<td>$1,407,099</td>
</tr>
</tbody>
</table>

### NOTE 5
**NOTES PAYABLE**

<table>
<thead>
<tr>
<th>Description</th>
<th>2005</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demand promissory notes payable to the Marvin Schwan Foundation; interest rate 7% per annum</td>
<td>$ 256,969</td>
<td>$ 286,852</td>
</tr>
<tr>
<td>Unsecured working capital demand loan from a congregation; interest rate 6% per annum</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>Investment program notes, unsecured, amounts loaned by individuals, congregations, and organizations for periods less than one year; interest rates at 0 - 6% per annum</td>
<td>465,259</td>
<td>474,323</td>
</tr>
<tr>
<td>Life Loan Plan notes; unsecured, amounts loaned by individuals at interest rates from 5 - 8% per annum</td>
<td>7,327</td>
<td>7,282</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 649,456</strong></td>
<td><strong>$ 868,557</strong></td>
</tr>
</tbody>
</table>

### NOTE 6
**MORTGAGES PAYABLE**

- Payable to Thrivent for Lutherans:
  - 5% mortgage, due in monthly installments of $2,364, including interest through June 2011, secured by real estate and other property
    - 2006: $115,850  
    - 2005: $138,069

- Payable to Marvin M. Schwan Charitable Foundation:
  - 9% mortgage, due in monthly installments of $3,823 including interest through April 2009, secured by a mortgage deed on real estate
    - 2006: 95,340  
    - 2005: 229,632

Less current portion

<table>
<thead>
<tr>
<th>Year Ending December 31</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>212,190</td>
<td>387,692</td>
</tr>
<tr>
<td>Future schedule maturities of the above debt are as follows:</td>
<td>(62,941)</td>
<td>(56,741)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 149,249</td>
<td>$ 316,951</td>
</tr>
</tbody>
</table>

### NOTE 7
**RELATED ORGANIZATIONS**

Related Organizations to the Synod are Bethany Lutheran College and Bethany Lutheran Theological Seminary. The Synod provided funds to Bethany Lutheran College and Bethany Lutheran Theological Seminary of $257,009 and $20,914, respectively, for the year ended December 31, 2006 and $438,434 and $64,954, respectively, for the year ended December 31, 2005.

### NOTE 8
**CONTINGENCIES**

As of December 31, 2006 and 2005, the Synod is contingently liable to the extent of approximately $2,872,000 and $2,985,000, respectively as guarantor of the indebtedness for the following congregations: Abiding Shepherd – College Grove, WI; Abiding Word – Bowling Green, Ohio; Christ – Windsor, California; Family of God – Ft. Mohave, Arizona; and Peace – North Mankato, Minnesota. As of December 31, 2006 and 2005 congregations were current with their loan payments.
EVANGELICAL LUTHERAN SYNOD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2006 AND 2005

NOTE 4  PROPERTY, PLANT, AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>12/31/05</th>
<th>Additions</th>
<th>Disposals</th>
<th>12/31/06</th>
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</thead>
<tbody>
<tr>
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<td>$872,606</td>
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<td>(81,097)</td>
<td>$1,219,266</td>
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<td>Buildings</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>40,200</td>
</tr>
<tr>
<td></td>
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<td>427,747</td>
<td>(81,097)</td>
<td>1,457,389</td>
</tr>
<tr>
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<td>(30,400)</td>
<td>(11,884)</td>
<td>-</td>
<td>(50,200)</td>
</tr>
<tr>
<td></td>
<td>$1,080,250</td>
<td>$415,863</td>
<td>(81,097)</td>
<td>$1,407,089</td>
</tr>
</tbody>
</table>

NOTE 5  NOTES PAYABLE

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
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<td>$266,652</td>
</tr>
<tr>
<td>Unsecured working capital demand loan from a congregation; interest rate 6% per annum</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>Investment program notes, unsecured, amounts loaned by individuals, congregations, and organizations for periods less than one year; interest rates at 0 - 6% per annum</td>
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<td>447,323</td>
</tr>
<tr>
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<td>7,282</td>
</tr>
<tr>
<td></td>
<td>$644,456</td>
<td>$866,557</td>
</tr>
</tbody>
</table>

NOTE 6  MORTGAGES PAYABLE

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5% mortgage, due in monthly installments of $2,364, including interest through June 2011, secured by real estate and other property
<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>$115,850</td>
<td>$130,060</td>
</tr>
</tbody>
</table>

Payable to Marvin M. Schwan Charitable Foundation:
8% mortgage, due in monthly installments of $3,623, including interest through April 2008, secured by a mortgage deed on real estate
<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>96,340</td>
<td>229,632</td>
</tr>
</tbody>
</table>

Less current portion
<table>
<thead>
<tr>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>(62,941)</td>
<td>(56,741)</td>
</tr>
</tbody>
</table>

Future schedule maturities of the above debt are as follows:

<table>
<thead>
<tr>
<th>Year Ending December 31;</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$62,941</td>
<td>67,421</td>
<td>39,659</td>
<td>37,115</td>
<td>15,054</td>
</tr>
<tr>
<td></td>
<td>729,385</td>
<td>729,385</td>
<td>729,385</td>
<td>729,385</td>
<td>729,385</td>
</tr>
</tbody>
</table>

NOTE 7  RELATED ORGANIZATIONS

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### Note 9: Designations and Restrictions on Net Asset Balances

**Designations of unrestricted funds consist of the following:**

<table>
<thead>
<tr>
<th>Description</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Missions</td>
<td>$507,790</td>
<td>$567,056</td>
</tr>
<tr>
<td>ELS Foundation</td>
<td>813,170</td>
<td>630,810</td>
</tr>
<tr>
<td>Video Link</td>
<td>(6,179)</td>
<td>(4,210)</td>
</tr>
<tr>
<td>Youth</td>
<td>55,091</td>
<td>79,275</td>
</tr>
<tr>
<td>Home Missions</td>
<td>204,841</td>
<td>204,841</td>
</tr>
<tr>
<td>Parish Evangelism</td>
<td>28,791</td>
<td>44,195</td>
</tr>
<tr>
<td>Christian Day School</td>
<td>-</td>
<td>12,453</td>
</tr>
<tr>
<td>Cross Stitch</td>
<td>(10,709)</td>
<td>-</td>
</tr>
<tr>
<td>Pension Plan</td>
<td>4,862</td>
<td>59,203</td>
</tr>
<tr>
<td>Projects and Grants</td>
<td>73,826</td>
<td>224,164</td>
</tr>
<tr>
<td>Evangelism</td>
<td>69,964</td>
<td>74,239</td>
</tr>
<tr>
<td>Christian Service</td>
<td>34,310</td>
<td>25,610</td>
</tr>
<tr>
<td>Parish Education</td>
<td>53,544</td>
<td>51,662</td>
</tr>
<tr>
<td>Book of Family Prayer</td>
<td>19,985</td>
<td>19,954</td>
</tr>
<tr>
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<td>54,984</td>
<td>45,553</td>
</tr>
<tr>
<td>World Needs</td>
<td>23,017</td>
<td>14,469</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>106,793</td>
<td>90,706</td>
</tr>
</tbody>
</table>

**Total:** $2,021,638 $2,155,524

---

**Designations of temporarily restricted funds consist of the following:**

<table>
<thead>
<tr>
<th>Description</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Mission Expansion</td>
<td>$3,816,415</td>
<td>$3,585,285</td>
</tr>
<tr>
<td>ELS Foundation</td>
<td>836,405</td>
<td>788,928</td>
</tr>
<tr>
<td>General Foreign Mission</td>
<td>345,392</td>
<td>608,500</td>
</tr>
<tr>
<td>Church Extension</td>
<td>1,000,360</td>
<td>846,057</td>
</tr>
<tr>
<td>Home Mission Reserve</td>
<td>254,370</td>
<td>236,954</td>
</tr>
<tr>
<td>Partners in the Gospel</td>
<td>305,313</td>
<td>303,206</td>
</tr>
<tr>
<td>Foreign Mission Seminary</td>
<td>273,115</td>
<td>201,508</td>
</tr>
<tr>
<td>President’s Office</td>
<td>239,099</td>
<td>192,601</td>
</tr>
<tr>
<td>Charitable Gift Annuity</td>
<td>229,093</td>
<td>195,931</td>
</tr>
<tr>
<td>Marvin and Delores Schwen 1</td>
<td>159,903</td>
<td>109,561</td>
</tr>
<tr>
<td>75th Anniversary / His Truth for Our Youth</td>
<td>61,008</td>
<td>34,515</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>101,659</td>
<td>16,343</td>
</tr>
<tr>
<td>St. Martin Lutheran Church - Shawano, WI</td>
<td>4,965</td>
<td>2,487</td>
</tr>
<tr>
<td>Whipple-Orson-Wilson Endowment</td>
<td>25,569</td>
<td>18,534</td>
</tr>
<tr>
<td>Preschool</td>
<td>1,016</td>
<td>325</td>
</tr>
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</table>

**Total:** $7,607,150 $1,151,733
### NOTE 9 DESIGNATIONS AND RESTRICTIONS ON NET ASSET BALANCES

**Evangelical Lutheran Synod**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2006 AND 2005

<table>
<thead>
<tr>
<th>Designation of unrestricted funds consist of the following:</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Missions</td>
<td>$507,790</td>
<td>$567,056</td>
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<td>630,810</td>
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<td>18,179</td>
<td>(4,210)</td>
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<tr>
<td>Youth</td>
<td>55,091</td>
<td>79,275</td>
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<td>204,641</td>
</tr>
<tr>
<td>Parish Evangelism</td>
<td>28,791</td>
<td>44,196</td>
</tr>
<tr>
<td>Christian Day School</td>
<td>-</td>
<td>12,453</td>
</tr>
<tr>
<td>Cross Stitch</td>
<td>(10,709)</td>
<td>-</td>
</tr>
<tr>
<td>Pension Plan</td>
<td>4,862</td>
<td>59,203</td>
</tr>
<tr>
<td>Projects and Grants</td>
<td>73,826</td>
<td>224,194</td>
</tr>
<tr>
<td>Evangelism</td>
<td>69,964</td>
<td>74,239</td>
</tr>
<tr>
<td>Christian Service</td>
<td>34,310</td>
<td>25,610</td>
</tr>
<tr>
<td>Parish Education</td>
<td>53,544</td>
<td>51,662</td>
</tr>
<tr>
<td>Book of Family Prayer</td>
<td>19,925</td>
<td>19,954</td>
</tr>
<tr>
<td>Publications</td>
<td>54,988</td>
<td>45,553</td>
</tr>
<tr>
<td>World Needs</td>
<td>23,017</td>
<td>14,469</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>106,793</td>
<td>90,706</td>
</tr>
</tbody>
</table>

**Total**                                                 | **$2,021,638** | **$2,155,524** |

**Temporarily restricted net assets consist of the following:**

<table>
<thead>
<tr>
<th>Designation of temporarily restricted funds consist of the following:</th>
<th>2006</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Mission Expansion</td>
<td><strong>$3,816,415</strong></td>
<td><strong>$3,585,285</strong></td>
</tr>
<tr>
<td>ELS Foundation</td>
<td>816,683</td>
<td>799,628</td>
</tr>
<tr>
<td>General Foreign Mission</td>
<td>1,045,392</td>
<td>1,038,500</td>
</tr>
<tr>
<td>Church Extension</td>
<td>1,080,361</td>
<td>846,067</td>
</tr>
<tr>
<td>Home Mission Reserve</td>
<td>254,379</td>
<td>238,954</td>
</tr>
<tr>
<td>Partners in the Gospel</td>
<td>305,013</td>
<td>303,206</td>
</tr>
<tr>
<td>Foreign Mission Seminary</td>
<td>273,145</td>
<td>201,508</td>
</tr>
<tr>
<td>President's Office</td>
<td>239,059</td>
<td>192,601</td>
</tr>
<tr>
<td>Charitable Gift Annuity</td>
<td>228,093</td>
<td>195,991</td>
</tr>
<tr>
<td>Martin and Delores Schwenan</td>
<td>159,003</td>
<td>109,561</td>
</tr>
<tr>
<td>75th Anniversary / Our Truth for Our Youth</td>
<td>61,008</td>
<td>34,515</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>101,660</td>
<td>16,343</td>
</tr>
<tr>
<td>St. Martin Lutheran Church - Shawano, WI</td>
<td>4,955</td>
<td>2,487</td>
</tr>
<tr>
<td>Whipple-Olson-Wilson Endowment</td>
<td>25,569</td>
<td>18,534</td>
</tr>
<tr>
<td>Preschool</td>
<td>1,016</td>
<td>395</td>
</tr>
</tbody>
</table>

**Total**                                                 | **$7,907,150** | **$7,151,733** |
## Assets

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran College</th>
<th>Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash</strong></td>
<td>$577,532</td>
<td>$152,790</td>
<td>$101,982</td>
<td>$892,204</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>143,616</td>
<td>-</td>
<td>-</td>
<td>143,616</td>
</tr>
<tr>
<td>Student Accounts Receivable, Net of Allowance for Doubtful Accounts of $300,000</td>
<td>-</td>
<td>73,524</td>
<td>-</td>
<td>73,524</td>
</tr>
<tr>
<td>Contributions Receivable</td>
<td>-</td>
<td>731,250</td>
<td>-</td>
<td>731,250</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>4,825</td>
<td>-</td>
<td>-</td>
<td>4,825</td>
</tr>
<tr>
<td>Other Receivables, Net of Allowance for Doubtful Accounts of $2,000</td>
<td>-</td>
<td>132,047</td>
<td>-</td>
<td>132,047</td>
</tr>
<tr>
<td>Funds Held by Outside Party</td>
<td>-</td>
<td>9,654</td>
<td>-</td>
<td>9,654</td>
</tr>
<tr>
<td>Due from Bethany Lutheran Theological Seminary</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from Evangelical Lutheran Synod</td>
<td>97,478</td>
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<td>(900)</td>
<td>(41,620)</td>
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<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Loans Receivable</td>
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<td>-</td>
<td>-</td>
<td>1,177,081</td>
</tr>
<tr>
<td>Investments</td>
<td>14,775,035</td>
<td>43,834,951</td>
<td>3,175,288</td>
<td>54,785,274</td>
</tr>
<tr>
<td>Deferred Debt Acquisition Costs</td>
<td>-</td>
<td>174,186</td>
<td>-</td>
<td>174,186</td>
</tr>
<tr>
<td>Beneficial Interest in Funds Held in Trust</td>
<td>-</td>
<td>184,964</td>
<td>-</td>
<td>184,964</td>
</tr>
<tr>
<td>Property, Plant, and Equipment, Net</td>
<td>1,407,099</td>
<td>45,272,472</td>
<td>3,021,883</td>
<td>48,701,454</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$11,341,225</td>
<td>$9,187,882</td>
<td>$9,376,498</td>
<td>$29,805,505</td>
</tr>
</tbody>
</table>

## Liabilities and Net Assets

<table>
<thead>
<tr>
<th>LIABILITIES AND NET ASSETS</th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran College</th>
<th>Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
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<td>$69,081</td>
<td>$6,535</td>
<td>$144,852</td>
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<tr>
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<td>-</td>
<td>5,003</td>
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<tr>
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<td>-</td>
<td>-</td>
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<td>Deposit Accounts</td>
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<td>-</td>
<td>5,236,570</td>
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<td>159,000</td>
<td>-</td>
<td>-</td>
<td>159,000</td>
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<td>Notes Payable</td>
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<td>-</td>
<td>849,466</td>
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<tr>
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<td>-</td>
<td>127,110</td>
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<td>Mortgages Payable</td>
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<td>Long-Term Debt</td>
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<td>-</td>
<td>12,500,006</td>
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<td>Inventories Payable</td>
<td>-</td>
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<td>599,929</td>
<td>1,177,721</td>
</tr>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deposits Held in Custody for Others</td>
<td>-</td>
<td>118,748</td>
<td>1,100</td>
<td>119,848</td>
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<tr>
<td>U.S. Government Grants Refundable</td>
<td>-</td>
<td>503,957</td>
<td>-</td>
<td>503,957</td>
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<tr>
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<td>735,694</td>
<td>27,884,347</td>
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</table>

## Net Assets

<table>
<thead>
<tr>
<th>NET ASSETS</th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran College</th>
<th>Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>-</td>
<td>2,021,836</td>
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<td>Undesignated</td>
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<td>24,870,166</td>
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<td>24,870,166</td>
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<tr>
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<td>24,825,006</td>
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<td>31,922,156</td>
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<td>71,257,259</td>
<td>6,649,302</td>
<td>90,828,417</td>
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</tbody>
</table>

**Total Liabilities and Net Assets**

<table>
<thead>
<tr>
<th>Total Liabilities and Net Assets</th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran College</th>
<th>Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$18,340,286</strong></td>
<td>$9,197,882</td>
<td>$9,376,498</td>
<td>$116,804,964</td>
<td>$116,804,964</td>
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<tr>
<td></td>
<td>Evangelical Lutheran Synod</td>
<td>Bethany Lutheran Seminary</td>
<td>Lutheran Theological Seminary</td>
<td>Total</td>
</tr>
<tr>
<td>------------------</td>
<td>-----------------------------</td>
<td>---------------------------</td>
<td>-------------------------------</td>
<td>-------</td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$577,532</td>
<td>$152,760</td>
<td>$101,982</td>
<td>$932,274</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>143,614</td>
<td>-</td>
<td>-</td>
<td>143,614</td>
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<tr>
<td>Allowance for Doubtful Accounts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Contributions Receivable</td>
<td>-</td>
<td>73,524</td>
<td>73,524</td>
<td>73,524</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>4,835</td>
<td>-</td>
<td>-</td>
<td>4,835</td>
</tr>
<tr>
<td>Other Receivables, Net of Allowance for Doubtful Accounts of $2,000</td>
<td>-</td>
<td>132,047</td>
<td>132,047</td>
<td>132,047</td>
</tr>
<tr>
<td>Funds Held by Outside Party</td>
<td>-</td>
<td>-</td>
<td>9,654</td>
<td>9,654</td>
</tr>
<tr>
<td>Due from Bethany Lutheran Theological Seminary</td>
<td>-</td>
<td>128,364</td>
<td>128,364</td>
<td>128,364</td>
</tr>
<tr>
<td>Due from Evangelical Lutheran Synod</td>
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<td>-</td>
<td>240</td>
<td>240</td>
</tr>
<tr>
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<td>87,476</td>
<td>238,935</td>
<td>306,386</td>
<td>322,404</td>
</tr>
<tr>
<td>Student Notes Receivable</td>
<td>52,315</td>
<td>7,488</td>
<td>451,842</td>
<td>451,842</td>
</tr>
<tr>
<td>Allowance for Student Notes Receivable</td>
<td>-</td>
<td>952,216</td>
<td>3,091</td>
<td>955,307</td>
</tr>
<tr>
<td>Allowance for Student Notes Receivable</td>
<td>(40,000)</td>
<td>(750)</td>
<td>(40,750)</td>
<td>(40,750)</td>
</tr>
<tr>
<td>Loans Receivable</td>
<td>1,177,081</td>
<td>-</td>
<td>1,177,081</td>
<td>1,177,081</td>
</tr>
<tr>
<td>Investments</td>
<td>14,775,035</td>
<td>43,834,931</td>
<td>43,175,289</td>
<td>43,175,289</td>
</tr>
<tr>
<td>Deferred Debt Acquisition Costs</td>
<td>-</td>
<td>174,186</td>
<td>174,186</td>
<td>174,186</td>
</tr>
<tr>
<td>Beneficial Interest in Funds Held in Trust</td>
<td>-</td>
<td>24,964</td>
<td>24,964</td>
<td>24,964</td>
</tr>
<tr>
<td>Property, Plant, and Equipment, Net</td>
<td>1,047,095</td>
<td>45,272,472</td>
<td>3,021,883</td>
<td>48,701,454</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td><strong>$55,340,286</strong></td>
<td><strong>$91,087,882</strong></td>
<td><strong>$9,376,495</strong></td>
<td><strong>$116,804,664</strong></td>
</tr>
</tbody>
</table>

|                  | Evangelical Lutheran Synod | Bethany Lutheran Seminary | Lutheran Theological Seminary | Total |
| **LIABILITIES AND NET ASSETS** |                               |                           |                               |       |
| Accounts Payable  | $69,226                      | $90,681                   | $6,535                        | $162,442 |
| Interest Payable  | 6,620                        | -                         | -                             | 6,620 |
| Other Liabilities | 9,003                        | -                         | -                             | 9,003 |
| Accrued Liabilities | -                  | 5,675,056               | (154)                         | 5,660,402 |
| Due to Bethany Lutheran Seminary | -                | 129,034                   | 129,034                       | 129,034 |
| Deposit Accounts  | -                            | -                         | 132,726                       | 132,726 |
| Lines of Credit Payable | 5,238,570           | -                         | -                             | 5,238,570 |
| Deferred Revenues | 159,000                      | -                         | -                             | 159,000 |
| Notes Payable     | 849,469                      | -                         | -                             | 849,469 |
| Charitable Gift Annuity | 127,110                  | -                         | -                             | 127,110 |
| Mortgages Payable | 212,192                      | -                         | -                             | 212,192 |
| Long-Term Debt    | -                            | -                         | 12,500,006                    | 12,500,006 |
| Warrants Payable  | -                            | 577,792                   | 599,029                       | 1,176,821 |
| Natural Deferred Gain | -                        | -                         | 118,748                       | 118,748 |
| Deposits Held in Custody for Others | -              | -                         | 1,100                         | 1,100 |
| U.S. Government Grants Receivable | -             | -                         | 493,057                       | 493,057 |
| **Total Liabilities** | **1,419,930**            | **29,630,023**           | **739,694**                   | **27,854,647** |

|                  | Evangelical Lutheran Synod | Bethany Lutheran Seminary | Lutheran Theological Seminary | Total |
| **NET ASSETS**   |                             |                           |                               |       |
| Reserved          | 2,021,836                    | -                         | -                             | 2,021,836 |
| Undesignated      | 2,408,746                    | 24,870,108                | -                             | 2,652,865 |
| Temporarily Restricted | 4,456,182          | 24,870,108                | -                             | 26,366,277 |
| Permanently Restricted | 7,087,150              | 24,425,609                | -                             | 31,512,760 |
| Unclassified      | 4,496,124                    | 21,302,034                | -                             | 25,798,158 |
| Total Net Assets  | 16,921,856                   | 71,257,259                | 6,649,052                     | 90,828,167 |

**TOTAL LIABILITIES AND NET ASSETS** | $18,340,286          | $91,087,882              | $9,376,495                    | $116,804,664 |
TREASURER'S ADDENDUM

TO THE

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2006

EVANGELICAL LUTHERAN SYNOD
MANKATO, MINNESOTA

CONTENTS

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<thead>
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<th>Page</th>
</tr>
</thead>
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<td>Balance Sheet (Exhibit I)</td>
<td>152</td>
</tr>
<tr>
<td>Statement of Changes in Fund Balance - Operating Funds (Exhibit II)</td>
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<td>Loans Receivable (Schedule A)</td>
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<td>Balance Sheet &amp; Changes in Fund Balance - Foundation Funds (Schedule B)</td>
<td>171</td>
</tr>
<tr>
<td>Mortgages Payable (Schedule C)</td>
<td>173</td>
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</tbody>
</table>
TREASURER'S ADDENDUM
TO THE
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2006

EVANGELICAL LUTHERAN SYNOD
MANKATO, MINNESOTA

CONTENTS

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<thead>
<tr>
<th>Description</th>
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</tr>
</thead>
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<td>Balance Sheet (Exhibit I)</td>
<td>152</td>
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<tr>
<td>Statement of Changes in Fund Balance - Operating Funds (Exhibit II)</td>
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</tr>
<tr>
<td>Summary of Financial Activities (Exhibit III)</td>
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</tr>
<tr>
<td>Summary of Financial Activities by Fund (Exhibit IV)</td>
<td>158</td>
</tr>
<tr>
<td>Notes to Financial Statements (Exhibit V)</td>
<td>164</td>
</tr>
<tr>
<td>Fund Descriptions For ELS Foundation (Exhibit VI)</td>
<td>168</td>
</tr>
<tr>
<td>Loans Receivable (Schedule A)</td>
<td>170</td>
</tr>
<tr>
<td>Balance Sheet &amp; Changes in Fund Balance - Foundation Funds (Schedule B)</td>
<td>171</td>
</tr>
<tr>
<td>Mortgages Payable (Schedule C)</td>
<td>173</td>
</tr>
</tbody>
</table>
## BALANCE SHEET

**Ecclesiastical Lithuanian Synod - Mankato, Minnesota**

**December 31, 2008**

### ASSETS

<table>
<thead>
<tr>
<th>CHURCH</th>
<th>RESIDENCES</th>
<th>HOME</th>
<th>FOREIGN</th>
<th>LUTHERAN</th>
<th>EVANGELICAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND 1</td>
<td>FUND 2</td>
<td>FUND 5</td>
<td>FUND 6</td>
<td>FUND 8</td>
<td>FUND 10</td>
</tr>
<tr>
<td><strong>GENERAL</strong></td>
<td><strong>PRINCIPAL</strong></td>
<td><strong>INTEREST</strong></td>
<td><strong>PRINCIPAL</strong></td>
<td><strong>INTEREST</strong></td>
<td><strong>PRINCIPAL</strong></td>
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<tr>
<td><strong>CASH</strong></td>
<td><strong>$372,022.49</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$0.00</strong></td>
</tr>
<tr>
<td><strong>ACCOUNTS RECEIVABLE</strong></td>
<td><strong>$127,911.00</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>33.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td><strong>INVENTORY OF PUBLICATIONS</strong></td>
<td><strong>67,975.84</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
</tr>
<tr>
<td><strong>PREPAID EXPENSES</strong></td>
<td><strong>14,882.19</strong></td>
<td><strong>0.00</strong></td>
<td><strong>92.00</strong></td>
<td><strong>19,978.01</strong></td>
<td><strong>365,187.20</strong></td>
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<tr>
<td><strong>INVESTMENTS</strong></td>
<td><strong>$1,057,528.95</strong></td>
<td><strong>$1,168,106.84</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>273,216.74</strong></td>
<td><strong>$986,765.34</strong></td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$1,554,537.49</strong></td>
<td><strong>$1,595,214.84</strong></td>
<td><strong>$285,772.04</strong></td>
<td><strong>1,253,704.45</strong></td>
<td><strong>$1,454,180.48</strong></td>
</tr>
</tbody>
</table>

### LIABILITIES AND FUND BALANCES

**LIABILITIES**

- Notes payable (Note C)
  - Working capital: **$180,903.90**
  - Long-term: **$168,000.00**

**INVESTMENTS**

- Investment in Church Stock
  - Life insurance policy: **$7,379.87**

**ACCOUNTS PAYABLE**

- **$47,706.39**

**ACCUMULATED INTEREST**

- **$4,340.95**

**OTHER**

- **$3,614.18**

**TOTAL LIABILITIES**

- **$243,019.86**

### FUND BALANCES

**UNRESTRICTED**

- **$1,684,350.58**

**RESTRICTED**

- **$273,905.35**

**TOTAL FUND BALANCES**

- **$1,958,255.93**

### STATEMENT OF CHANGES IN FUND BALANCES

**Ecclesiastical Lithuanian Synod - Mankato, Minnesota**

**December 31, 2008**

<table>
<thead>
<tr>
<th>CHURCH</th>
<th>RESIDENCES</th>
<th>HOME</th>
<th>FOREIGN</th>
<th>LUTHERAN</th>
<th>EVANGELICAL</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND 1</td>
<td>FUND 2</td>
<td>FUND 5</td>
<td>FUND 6</td>
<td>FUND 8</td>
<td>FUND 10</td>
<td>FUND 10</td>
</tr>
<tr>
<td><strong>GENERAL</strong></td>
<td><strong>PRINCIPAL</strong></td>
<td><strong>INTEREST</strong></td>
<td><strong>PRINCIPAL</strong></td>
<td><strong>INTEREST</strong></td>
<td><strong>PRINCIPAL</strong></td>
<td><strong>PRINCIPAL</strong></td>
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<tr>
<td><strong>BALANCE 12/31/2008</strong></td>
<td><strong>$1,709,842.75</strong></td>
<td><strong>$345,178.95</strong></td>
<td><strong>$267,344.97</strong></td>
<td><strong>$277,718.48</strong></td>
<td><strong>$894,962.53</strong></td>
<td><strong>$1,423,294.27</strong></td>
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<tr>
<td><strong>ADJUSTMENTS</strong></td>
<td><strong>$43,710.87</strong></td>
<td><strong>$62,033.29</strong></td>
<td><strong>$11,450.91</strong></td>
<td><strong>$10,132.33</strong></td>
<td><strong>$15,658.19</strong></td>
<td><strong>$43,710.87</strong></td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES 12/31/2009</strong></td>
<td><strong>$1,753,553.62</strong></td>
<td><strong>$396,212.24</strong></td>
<td><strong>$278,895.88</strong></td>
<td><strong>$288,850.81</strong></td>
<td><strong>$1,050,620.72</strong></td>
<td><strong>$1,467,005.14</strong></td>
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<tr>
<td><strong>SUBTOTAL</strong></td>
<td><strong>$43,710.87</strong></td>
<td><strong>$62,033.29</strong></td>
<td><strong>$11,450.91</strong></td>
<td><strong>$10,132.33</strong></td>
<td><strong>$15,658.19</strong></td>
<td><strong>$43,710.87</strong></td>
</tr>
</tbody>
</table>

**DEDUCTIONS**

- **$3,020.00**

**TOTAL**

- **$40,690.87**

**BALANCE 12/31/2009**

- **$1,712,862.75**

---

*(The table continues with similar entries for each category)*
### BALANCE SHEET
Ecclesiastical Lutheran Synod - Mankato, Minnesota
December 31, 2019

#### ASSETS
- **Cash - checking account**: $3,722,592.49
- **Accounts receivable - contributions and other income**: $177,815.00
- **Inventory of publications**: $71,374.94
- **Prepaid expenses/fund**: $1,902,19.00

#### Investments:
- **Investment management accounts**: $1,057,539.93
- **Loans receivable from congregations (Schedule A)**: $80,372.65
- **Alleviation for doubt accounts**: $0.00
- **Unearned income**: $0.00
- **Deposits**: $0.00
- **Investment income**: $0.00
- **Royalties and patents**: $0.00
- **Accumulated depreciation**: $0.00

**TOTAL**: $1,138,325.87

#### LIABILITIES AND FUND BALANCES

##### Liabilities:
- **Notes payable (Note C)**: $109,700.00
- **Worship capital**: $0.00
- **Investment program**: $465,379.23
- **Mortgage/Assurance notes (Schedule C)**: $0.00
- **Life insurance**: $7,326.97
- **Accounts payable**: $43,276.38
- **Accrued interest payable**: $0.00
- **Deferred revenue**: $0.00
- **Other liabilities**: $56,911.98

**TOTAL LIABILITIES**: $670,926.54

##### Funds:
- **Unrestricted - designated (Note G)**: $231,200.09
- **Restricted (Note H)**: $1,276,004.26
- **Temporarily restricted (Note I)**: $0.00

**TOTAL LIABILITIES & FUND BALANCES**: $3,016,191.94

### STATEMENT OF CHANGES IN FUND BALANCES
Ecclesiastical Lutheran Synod - Mankato, Minnesota
December 31, 2019

<table>
<thead>
<tr>
<th>Description</th>
<th>General</th>
<th>Church</th>
<th>Avowed</th>
<th>Subtotal</th>
<th>Lutheran</th>
<th>Celebrate</th>
<th>Evangelical</th>
<th>Lutheran KAI</th>
<th>Total</th>
<th>Synod</th>
<th>Foundation</th>
<th>Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Income</td>
<td>$4,383,389</td>
<td>$969,642</td>
<td>$969,642</td>
<td>$4,383,389</td>
<td>$969,642</td>
<td>$969,642</td>
<td>$969,642</td>
<td>$969,642</td>
<td>$4,383,389</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Income</td>
<td>$15,448,304</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$15,448,304</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$15,448,304</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gifts to Lutheran Synod</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gifts to Lutheran Synod for Evangelical Work</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gifts to Lutheran Synod for Celebrate Mission</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gifts to Lutheran Synod for Avowed Mission</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$1,000,000</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Increase (Decrease) in Fund Balances</td>
<td>$15,448,304</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$15,448,304</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$3,384,872</td>
<td>$15,448,304</td>
<td>$46,256,917</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### EXHIBIT I

#### CHURCH RESIDENCES AND REAL ESTATE HOME MISSIONS FOREIGN MISSIONS LUTHERAN SCHOOL OF AMERICA LUTHERAN SYNOD FUNDATION TOTAL FUNDS
<table>
<thead>
<tr>
<th>Fund 1</th>
<th>Fund 2</th>
<th>Fund 3</th>
<th>Fund 4</th>
<th>Fund 5</th>
<th>Fund 6</th>
<th>Fund 7</th>
<th>Fund 8</th>
<th>Fund 9</th>
<th>Fund 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,722,592.49</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$3,722,592.49</td>
</tr>
</tbody>
</table>

**TOTAL FUNDS BALANCE 12/31/2019**: $1,138,325.87

**TOTAL FUNDS**: $3,016,191.94

### EXHIBIT II

#### Statement of Changes in Fund Balances
Ecclesiastical Lutheran Synod - Mankato, Minnesota
December 31, 2019

**Balance 12/31/2018**: $48,256,917

**Investment Portfolio Income**: $11,064,915

**Investment Income**: $4,383,389

**Total Income**: $15,448,304

**Gifts to Lutheran Synod**: $1,000,000

**Gifts to Lutheran Synod for Evangelical Work**: $1,000,000

**Gifts to Lutheran Synod for Celebrate Mission**: $1,000,000

**Gifts to Lutheran Synod for Avowed Mission**: $1,000,000

**Total Expenditures**: $1,000,000

**Net Increase (Decrease) in Fund Balances**: $15,448,304
### SUMMARY OF FINANCIAL ACTIVITIES

Evangelical Lutheran Synod - Mankato, Minnesota

December 31, 2006

#### INCOME

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>4002</td>
<td>Designated-Dependent Contributions</td>
<td>57,061.26</td>
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<tr>
<td>4015</td>
<td>Organizational Contributions</td>
<td>7,857.85</td>
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<tr>
<td>4062</td>
<td>Designated - Organizational Contributions</td>
<td>46,392.56</td>
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<tr>
<td>4090</td>
<td>Investment Portfolio Income</td>
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<tr>
<td>4092</td>
<td>Interest</td>
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<tr>
<td>4065</td>
<td>Individual Gifts and Bequests</td>
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<td>4098</td>
<td>Designated-Individual Gifts</td>
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<td>4099</td>
<td>Miscellaneous</td>
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<td>4200</td>
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<td>Scholar Program</td>
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<td>4262</td>
<td>Scholar - Project Grants</td>
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<td>4301</td>
<td>Thrift</td>
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<td>4601</td>
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<td>Memorials</td>
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<tr>
<td>4601</td>
<td>Designated-Memorials</td>
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<tr>
<td>4750</td>
<td>Helping Hands</td>
<td>249,000.00</td>
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<tr>
<td>4701</td>
<td>Helping Hands - Designated</td>
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<tr>
<td>4920</td>
<td>Registration/ Fees</td>
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<td>4921</td>
<td>Subscriptions</td>
<td>45,705.01</td>
</tr>
<tr>
<td>4922</td>
<td>Sale of Publications</td>
<td>24,206.80</td>
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<tr>
<td>4923</td>
<td>Bank of South Trust</td>
<td>87,741.19</td>
</tr>
<tr>
<td>4924</td>
<td>State of Equipment</td>
<td>28,000.09</td>
</tr>
<tr>
<td>4927</td>
<td>Royalties</td>
<td>433.52</td>
</tr>
<tr>
<td>4926</td>
<td>FM Vehicle Use</td>
<td>275.72</td>
</tr>
<tr>
<td>4996</td>
<td>Seminary Salary Reimbursement</td>
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<tr>
<td>4999</td>
<td>Cemeterized Gain</td>
<td>1,183,023.68</td>
</tr>
</tbody>
</table>

**Total Income:** $3,776,032.12

#### EXPENSES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5110</td>
<td>Salaries/Admin.Sup</td>
<td>$(264,712.38)</td>
</tr>
<tr>
<td>5111</td>
<td>Salaries/Administrative Assistant</td>
<td>$(11,732.35)</td>
</tr>
<tr>
<td>5112</td>
<td>Intern</td>
<td>$(3,530.50)</td>
</tr>
<tr>
<td>5120</td>
<td>Salaries/Clerical</td>
<td>$(18,018.82)</td>
</tr>
<tr>
<td>5200</td>
<td>Moving Expenses</td>
<td>$(060.21)</td>
</tr>
<tr>
<td>5210</td>
<td>Housing &amp; Furnishing Allow</td>
<td>$(124,800.00)</td>
</tr>
<tr>
<td>5211</td>
<td>Food/housing Expenses</td>
<td>$(12,125.57)</td>
</tr>
<tr>
<td>5214</td>
<td>Student Travel</td>
<td>$(2,000.00)</td>
</tr>
<tr>
<td>5218</td>
<td>School Tuition</td>
<td>$(2,131.00)</td>
</tr>
<tr>
<td>5220</td>
<td>FICA/Medicare</td>
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<td>5225</td>
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<tr>
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</table>

**Total Expenses (Excluding Transfers):** $4,115,013.09

**Total Expenses (Including Transfers):** $4,119,013.09

---

*Excludes Transfers*
### SUMMARY OF FINANCIAL ACTIVITIES
Evangelical Lutheran Synod - Marquette, Minnesota
December 31, 2006

#### Statement of Activities
12/31/2006

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<td>4052 Interest</td>
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<tr>
<td>4068 Designated-Individual Gifts</td>
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<td>4099 Miscellaneous</td>
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<td>4521 Scholarships - Project Grants</td>
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<td>4521 Thrivent</td>
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<td>4601 Estates/Trusts - Designated</td>
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<tr>
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Total Income: $4,776,032.12

#### EXPENSES

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<td>5205 Moving Expenses</td>
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<tr>
<td>5218 School Tuition</td>
<td>(2,131.00)</td>
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<tr>
<td>5220 HICA/Medicare</td>
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<tr>
<td>5225 Health/Disability Insurance</td>
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<tr>
<td>5260 Printing &amp; Publishing/Book of Family Prayer</td>
<td>(1,050.00)</td>
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*Excludes Transfers*
### Evangelical Lutheran Synod

#### Statement of Activities 12/31/2000

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<tbody>
<tr>
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<td>Church</td>
<td>Residence &amp; Real Estate</td>
</tr>
<tr>
<td>5120</td>
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<td>(225.21)</td>
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<td>Furlough Expense</td>
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<td>(12,121.57)</td>
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<td>Student Travel</td>
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<td>(2,880.23)</td>
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<tr>
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<td>School Tuition</td>
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<td>(2,131.49)</td>
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<tr>
<td>5220</td>
<td>FDIC/Insurance</td>
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<td>(2,038.89)</td>
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<tr>
<td>5310</td>
<td>Health/Disability Insurance</td>
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<td>5320</td>
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<td>(2,104.19)</td>
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<tr>
<td>5321</td>
<td>Dental Insurance</td>
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<td>(2,378.23)</td>
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<td>Tax Deferred Retirement</td>
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<td>(2,378.82)</td>
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<td>(2,038.89)</td>
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<tr>
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<td>Disability Benefits</td>
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<td>(2,038.89)</td>
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<td>(101,687.51)</td>
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<td>Printing &amp; Stationery</td>
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<td>(2,979.80)</td>
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<tr>
<td>5354</td>
<td>Binding &amp; Publishing/Book of Family</td>
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<td>(2,979.80)</td>
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<tr>
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<td>Data Processing Services</td>
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<tr>
<td>5356</td>
<td>Communication Services</td>
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<td>(2,979.80)</td>
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<tr>
<td>5357</td>
<td>Postage &amp; Parcel Services</td>
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<tr>
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<td>Postage &amp; Parcel Services - Special</td>
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<tr>
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<td>Commercial Mail-For</td>
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<tr>
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<td>Legal Fees/Attorney</td>
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<td>(2,979.80)</td>
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<tr>
<td>5361</td>
<td>Employment/Contract</td>
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<td>(2,979.80)</td>
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<tr>
<td>5362</td>
<td>Attorneys/Indemnity</td>
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<td>(2,979.80)</td>
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<tr>
<td>5363</td>
<td>Taxes/Insurance</td>
<td>(2,979.80)</td>
<td>(2,979.80)</td>
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<tr>
<td>5364</td>
<td>Sales/Revenue/Interest</td>
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<td>(2,979.80)</td>
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<tr>
<td>5365</td>
<td>Supplies &amp; Materials</td>
<td>(2,979.80)</td>
<td>(2,979.80)</td>
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</table>

#### Summary of Financial Activities

**Incomes/Expenditures:**

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Operating</th>
<th>Foundation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
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<td>5365</td>
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### SUMMARY OF FINANCIAL ACTIVITIES BY FUND

Ecclesiastical Lutheran Synod - Menasha, Wisconsin

December 31, 2006

<table>
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<th>Account Number</th>
<th>INCOME/EXPENSES (cont.)</th>
<th>Total</th>
<th>EXPENSES (cont.)</th>
<th>EXPENSES (cont.)</th>
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<td>5124</td>
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### OPERATING

- **General**
  - **Church Extension & Real Estate**
  - **Residence & Support**
  - **Home Missions**
  - **Foreign Missions**
  - **LBA**

### FOUNDATION

- **President's Office**
- **Seminaries**
- **Patrons in the General**
- **Wholesale**

### INCOME/EXPENSES

<table>
<thead>
<tr>
<th>Account Number</th>
<th>INCOME/EXPENSES (cont.)</th>
<th>Total</th>
<th>EXPENSES (cont.)</th>
<th>EXPENSES (cont.)</th>
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<tr>
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### SUMMARY OF FINANCIAL ACTIVITIES BY FUND

Ecclesiastical Lutheran Synod - Menasha, Wisconsin

December 31, 2006

<table>
<thead>
<tr>
<th>Account Number</th>
<th>INCOME/EXPENSES (cont.)</th>
<th>Total</th>
<th>EXPENSES (cont.)</th>
<th>EXPENSES (cont.)</th>
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<tr>
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<td>5124</td>
<td>Selling Expenses</td>
<td>984</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### OPERATING

- **General**
  - **Church Extension & Real Estate**
  - **Residence & Support**
  - **Home Missions**
  - **Foreign Missions**
  - **LBA**

### FOUNDATION

- **President's Office**
- **Seminaries**
- **Patrons in the General**
- **Wholesale**

### INCOME/EXPENSES

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<thead>
<tr>
<th>Account Number</th>
<th>INCOME/EXPENSES (cont.)</th>
<th>Total</th>
<th>EXPENSES (cont.)</th>
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## SUMMARY OF FINANCIAL ACTIVITIES BY FUND
Evangelical Lutheran Synod - Markham, Minnesota
December 31, 2006

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### SUMMARY OF FINANCIAL ACTIVITIES BY FUND
Evangelical Lutheran Synod - Markham, Minnesota
December 31, 2006

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## SUMMARY OF FINANCIAL ACTIVITIES BY FUND
Evangelical Lutheran Synod - Marquette, Minnesota
December 31, 2006

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**Total Income**: 139,227.88

**Total Expenses**: 139,227.88
### Evangelical Lutheran Synod Statement of Activities 12/31/2006

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Exhibit IV
Page 5 of 6

### Summary of Financial Activities by Fund

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<td>Ministry &amp; Administration</td>
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Exhibit IV
Page 6 of 6

### Evangelical Lutheran Synod Statement of Activities 12/31/2006

<table>
<thead>
<tr>
<th>Account Number</th>
<th>INCOME/EXPENSES (cont.)</th>
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<tr>
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<td>Change in Chrstnship Giv Annuity</td>
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Exhibit IV
### SUMMARY OF FINANCIAL ACTIVITIES BY FUND

**Evangelical Lutheran Synod - Minneapolis, Minnesota**

**December 31, 2006**

**Evangelical Lutheran Synod**

**Statement of Activities**

<table>
<thead>
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<th>Account Number</th>
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<td>3243</td>
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<td>3245</td>
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<td>3315</td>
<td>Auditor Services</td>
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**INCOME/EXPENSES: CONT.**

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<tr>
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**EXPENSES (cont.)**

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<tr>
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<tr>
<td>3441</td>
<td>Pulpit &amp; Staff Salaries</td>
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<tr>
<td>3450</td>
<td>Books</td>
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<td>3451</td>
<td>Royalty &amp; © Copyright</td>
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<tr>
<td>3452</td>
<td>Equipment/Furniture</td>
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<td>Equipment/Furniture Spec Project</td>
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**Summary of Financial Activities**

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<th>Account Number</th>
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<tr>
<td>3460</td>
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<tr>
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<td>Parishes Support</td>
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<td>3465</td>
<td>National Pumper Support</td>
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<tr>
<td>3466</td>
<td>Vicarage Support</td>
</tr>
<tr>
<td>3467</td>
<td>Cross-Cultural Ministry Support</td>
</tr>
<tr>
<td>3468</td>
<td>LYA Travel Support</td>
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<tr>
<td>3469</td>
<td>Youth Renewal Grant</td>
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<tr>
<td>3470</td>
<td>Continuing Education Grant</td>
</tr>
<tr>
<td>3471</td>
<td>Christian Day School</td>
</tr>
<tr>
<td>3472</td>
<td>Camps &amp; Meetings</td>
</tr>
<tr>
<td>3473</td>
<td>Teacher Conference Grants</td>
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<tr>
<td>3474</td>
<td>Wildlife Support</td>
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<td>3475</td>
<td>Peacemaking Support</td>
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<td>Group Life Insurance Support</td>
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<td>3477</td>
<td>Interest Support</td>
</tr>
<tr>
<td>3478</td>
<td>Shares &amp; Membership</td>
</tr>
<tr>
<td>3479</td>
<td>Development</td>
</tr>
<tr>
<td>3480</td>
<td>Miscellaneous</td>
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<td>3490</td>
<td>Transfers</td>
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<tr>
<td>3500</td>
<td>Change in Christian Giving Allowance</td>
</tr>
</tbody>
</table>

---

**Total Expenses: 337,471.74**

**Net Income: 71,800.51**
(A) Summary of significant accounting policies:

The financial statements have been prepared on the accrual basis. The significant accounting policies followed are described below to improve the usefulness of the financial statements.

These financial statements are presented in accordance with the principles of fund accounting. Resources for various purposes are classified for accounting and reporting purposes into funds according to their nature and purpose.

The General Fund, Home Mission Fund, Foreign Mission Fund, and Lutheran School of America Fund represent resources available for current operating purposes.

The Church Extension and Loan Fund represents resources used for loans to congregations for building and improvement programs.

The Evangelical Lutheran Synod Foundation is an "endowment" fund established by the Synod's Board of Trustees. In addition to donations specified for the Foundation, two-thirds of undesignated trust and estate income is appropriated to the Foundation each year.

(B) Residences and real estate have been stated at cost or acquisition.

(C) Notes Payable:

The working capital note is a 6% demand loan from a congregation.

Investment program notes are amounts borrowed by individuals, congregations and organizations for varying periods at interest rates ranging principally from zero to 6%.

Life Loan Plan notes are amounts loaned by individuals at interest rates from zero to 6%.

(C) Unrestricted - Designated:

General Fund

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Video Link</td>
<td>(56,178.30)</td>
</tr>
<tr>
<td>Croos-Stitch</td>
<td>(16,708.81)</td>
</tr>
<tr>
<td>Christian Service</td>
<td>34,309.92</td>
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<tr>
<td>Pension Plan</td>
<td>4,862.50</td>
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<tr>
<td>World Needs</td>
<td>23,016.83</td>
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<tr>
<td>Evangelism</td>
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<tr>
<td>Publications</td>
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<td>Parish Education</td>
<td>53,544.45</td>
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<tr>
<td>Youth</td>
<td>55,081.10</td>
</tr>
<tr>
<td>Book of Family Prayer</td>
<td>19,964.85</td>
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<tr>
<td>Parish Evangelism Assistance</td>
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<tr>
<td>Project/Grants</td>
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</tr>
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<td>Stewardship</td>
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<tr>
<td>President</td>
<td>1,330.10</td>
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<tr>
<td>Large Print Sentinel</td>
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<tr>
<td>Lutheran School Initiative</td>
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<tr>
<td>Pre-School Endowment</td>
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<td>Web-Site</td>
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<tr>
<td>Festival Writing</td>
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<td>Drucks-Book</td>
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Total General Fund Unrestricted - Designated $373,250.05

Home Missions

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<tr>
<td>Project/Grants</td>
<td></td>
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<tr>
<td>Conference</td>
<td>14,791.77</td>
</tr>
<tr>
<td>Strategy</td>
<td>540.24</td>
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</tbody>
</table>

Total Home Mission Fund Unrestricted - Designated $220,132.66
NOTES TO FINANCIAL STATEMENTS
Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2006

(A) Summary of significant accounting policies:

The financial statements have been prepared on the accrual basis. The significant accounting policies followed are described below to improve the usefulness of the financial statements.

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(B) Reserves and real estate have been stated at cost or acquisition.

(C) Notes Payable:

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Investment program notes are amounts borrowed by individuals, congregations and organizations for varying periods at interest rates ranging principally from zero to 6%.

Life Loan Plan notes are amounts loaned by individuals at interest rates from zero to 6%.

(0) Unrestricted - Designated:

General Fund

<table>
<thead>
<tr>
<th>Video Link</th>
<th>(56,178.20)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cross-Stitch</td>
<td>(16,708.81)</td>
</tr>
<tr>
<td>Christian Service</td>
<td>34,309.92</td>
</tr>
<tr>
<td>Pension Plan</td>
<td>4,852.50</td>
</tr>
<tr>
<td>World Needs</td>
<td>23,016.83</td>
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<tr>
<td>Evangelism</td>
<td>53,993.59</td>
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<td>Publications</td>
<td>54,569.28</td>
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<td>Parish Education</td>
<td>53,544.45</td>
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<td>Youth</td>
<td>55,081.10</td>
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<td>Book of Family Prayer</td>
<td>19,964.35</td>
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<td>9,474.93</td>
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<td>Kessel Book</td>
<td>1,977.20</td>
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<td>4 Browns Court - Archives</td>
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<tr>
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<tr>
<td>Festival Governing</td>
<td>50,000.00</td>
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</table>

Total General Fund Unrestricted - Designated = $373,250.05

Home Missions

| Thank Offering | $204,849.65 |
| Project/Grants | 14,751.77 |
| Conference | 549.24 |

Total Home Mission Fund Unrestricted - Designated = $220,152.66
### Notes to Financial Statements (cont.)

**Evangelical Lutheran Synod - Mankato, Minnesota**

**December 31, 2006**

#### Unrestricted - Designated (cont.)

<table>
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Lutheran Schools of America:

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<table>
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<td>Lutheran Schools of America</td>
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<td>Partners in the Gospel Home Missions Fund</td>
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<td>Whipple-Olson-Wilson Endowment</td>
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<tr>
<td>Foreign Mission Seminary Endowment</td>
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<td>St. Martin Lutheran Church</td>
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<td>75th Anniversary - Truth for our Youth</td>
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<tr>
<td>Pre-School Endowment Fund</td>
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<tr>
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<tr>
<td>Total Evangelical Lutheran Synod Foundation</td>
<td>$6,645,128.40</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$1,275,104.94</td>
</tr>
<tr>
<td>Residences &amp; Real Estate</td>
<td>415,462.56</td>
</tr>
<tr>
<td>Home Missions</td>
<td>123,142.02</td>
</tr>
<tr>
<td>Foreign Missions</td>
<td>593,036.38</td>
</tr>
<tr>
<td><strong>Total Unrestricted</strong></td>
<td><strong>$2,406,746.30</strong></td>
</tr>
<tr>
<td><strong>Total Temporarily Restricted</strong></td>
<td><strong>$4,486,123.95</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Temporarily Restricted</strong></td>
<td><strong>$7,997,150.32</strong></td>
</tr>
</tbody>
</table>
### Evangelical Lutheran Synod - Mankato, Minnesota

#### NOTES TO FINANCIAL STATEMENTS (cont.)

**Unrestricted - Designated (cont.)**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Missions</td>
<td></td>
</tr>
<tr>
<td>Conferences</td>
<td>$15,631.62</td>
</tr>
<tr>
<td>Cross Stitch</td>
<td>16,006.70</td>
</tr>
<tr>
<td>Special Mission Projects</td>
<td>13,300.00</td>
</tr>
<tr>
<td>Australia</td>
<td>913.42</td>
</tr>
<tr>
<td>Child - General</td>
<td>23,011.89</td>
</tr>
<tr>
<td>ESL</td>
<td>12,921.58</td>
</tr>
<tr>
<td>Seminary Startup</td>
<td>155,200.00</td>
</tr>
<tr>
<td>Korea Exploratory</td>
<td>73,837.11</td>
</tr>
<tr>
<td>Scandanavia</td>
<td>845.01</td>
</tr>
<tr>
<td>India-General</td>
<td>(25,101.44)</td>
</tr>
<tr>
<td>India-Seminary</td>
<td>2,117.73</td>
</tr>
<tr>
<td>India-Supervision</td>
<td>4,379.50</td>
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<tr>
<td>Indal-Mankato Seminary Students</td>
<td>2,328.66</td>
</tr>
<tr>
<td>Peru-General</td>
<td>43,710.46</td>
</tr>
<tr>
<td>Peru-Drug Rehab</td>
<td>10,028.44</td>
</tr>
<tr>
<td>Peru-Christian Day School</td>
<td>43,300.62</td>
</tr>
<tr>
<td>Peru-Seminary</td>
<td>50,000.00</td>
</tr>
<tr>
<td>South America Contingencies</td>
<td>52,179.17</td>
</tr>
<tr>
<td>Amazon</td>
<td>8,791.23</td>
</tr>
<tr>
<td>Project/Grants</td>
<td></td>
</tr>
<tr>
<td>Jungle School</td>
<td>500.00</td>
</tr>
</tbody>
</table>

Total Foreign Mission Fund Unrestricted - Designated: $508,299.70

**Lutheran Schools of America**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Christian Day School</td>
<td>$66,336.08</td>
</tr>
<tr>
<td>Project/Grants</td>
<td></td>
</tr>
<tr>
<td>Teacher/Conference</td>
<td>14,621.88</td>
</tr>
<tr>
<td>School Visit</td>
<td>25,835.37</td>
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</table>

Total LSA Fund Unrestricted - Designated: $106,793.43

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trustees</td>
<td>$613,109.07</td>
</tr>
</tbody>
</table>

Total Unrestricted - Designated: $2,021,635.55

#### EXHIBIT V

**Unrestricted**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$1,275,104.94</td>
</tr>
<tr>
<td>Residences &amp; Real Estate</td>
<td>415,452.98</td>
</tr>
<tr>
<td>Home Missions</td>
<td>123,142.02</td>
</tr>
<tr>
<td>Foreign Missions</td>
<td>593,038.38</td>
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</tbody>
</table>

Total Unrestricted: $2,406,746.30

**E. Permanently Restricted - Evangelical Lutheran Synod Foundation**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>President's Office Endowment</td>
<td>660,000.00</td>
</tr>
<tr>
<td>Marvin &amp; Delores Schwan Foreign Mission Trust Fund</td>
<td>600,000.00</td>
</tr>
<tr>
<td>Partners In the Gospel, Home Missions Fund</td>
<td>1,765,077.00</td>
</tr>
<tr>
<td>Whipple-Olson-Wilson Endowment</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Foreign Mission Seminary Endowment</td>
<td>1,000,000.00</td>
</tr>
<tr>
<td>St. Martin Lutheran Church</td>
<td>20,146.95</td>
</tr>
<tr>
<td>75th Anniversary - Truth for Our Youth</td>
<td>410,000.00</td>
</tr>
<tr>
<td>Pre-School Endowment Fund</td>
<td>10,090.00</td>
</tr>
</tbody>
</table>

Total Permanently Restricted: $4,486,123.95

**G. Temporarily Restricted**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Church Extension &amp; Loan Fund</td>
<td>$1,050,360.69</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>101,061.03</td>
</tr>
</tbody>
</table>

#### Evangelical Lutheran Synod Foundation

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>President's Office Endowment</td>
<td>$239,999.41</td>
</tr>
<tr>
<td>Marvin &amp; Delores Schwan Foreign Mission Trust Fund</td>
<td>150,803.48</td>
</tr>
<tr>
<td>Partners In the Gospel, Home Missions Fund</td>
<td>306,512.89</td>
</tr>
<tr>
<td>Whipple-Olson-Wilson Endowment</td>
<td>25,398.62</td>
</tr>
<tr>
<td>Foreign Mission Seminary Endowment</td>
<td>273,114.64</td>
</tr>
<tr>
<td>General Foreign Mission Fund</td>
<td>645,381.45</td>
</tr>
<tr>
<td>Charitable Gift Annuity</td>
<td>220,993.19</td>
</tr>
<tr>
<td>Home Mission Reserve Fund</td>
<td>254,369.65</td>
</tr>
<tr>
<td>Home Mission Expansion Fund</td>
<td>3,816,414.84</td>
</tr>
<tr>
<td>St. Martin Lutheran Church</td>
<td>4,954.98</td>
</tr>
<tr>
<td>75th Anniversary - Truth for Our Youth</td>
<td>61,006.33</td>
</tr>
<tr>
<td>Pre-School Endowment Fund</td>
<td>1,016.16</td>
</tr>
<tr>
<td>Donated</td>
<td>636,552.62</td>
</tr>
</tbody>
</table>

Total Evangelical Lutheran Synod Foundation: $6,645,128.40

Total Temporarily Restricted: $7,997,150.32
**Descriptions of ELS Foundation Funds**

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>19</td>
<td>Pres. Office Endowment $600,000</td>
<td>Principal donated by Dorothy Arbry. Income only available. To be used to support full-time president's office.</td>
</tr>
<tr>
<td></td>
<td><strong>Permanently Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>M &amp; D Schwan FM Trust $600,000</td>
<td>First funds received by Synod from Marvin Schwan. Income only Available. To be used to support the Helping Hand's Programs – Income limited to the amount of contributions to Helping Hands.</td>
</tr>
<tr>
<td></td>
<td><strong>Permanently Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Partners in the Gospel $1,755,977</td>
<td>Principal derived from special synod wide offering. Income only available. To be used as an endowment for Home Missions.</td>
</tr>
<tr>
<td></td>
<td><strong>Permanently Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Whipple – Eleanor Wilson $100,000</td>
<td>Principal donated as an endowment for Foreign Missions. Income only available.</td>
</tr>
<tr>
<td></td>
<td><strong>Permanently Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Foreign Mission Seminary Endowment</td>
<td>Principal donated by Marvin Schwan as endowment to support seminary in South America. Income only available.</td>
</tr>
<tr>
<td></td>
<td>$1,000,000</td>
<td><strong>Permanently Restricted</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Unrestricted</strong></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Charitable gift annuities</td>
<td>Fund established to account for charitable gift annuities of which the beneficiaries are Synod programs when the donor dies.</td>
</tr>
<tr>
<td></td>
<td><strong>Temporarily Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Home Mission Reserve $100,000</td>
<td>Original principle from Marvin Schwan to serve as contingency for use by Home Missions if deficits occur. Principal can be used but never has been. Deficits have been funded from estates and other available sources.</td>
</tr>
<tr>
<td></td>
<td><strong>Temporarily Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Home Mission Expansion</td>
<td>Original principle from Marvin Schwan. To be used for expansion programs. Principal not restricted. Income and principal used to absorb annual deficits in Home Mission program. Also used for capital purposes in form of loans.</td>
</tr>
<tr>
<td></td>
<td><strong>Temporarily Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>St. Martin Lutheran Church, Shawano</td>
<td>Principal donated from St. Martin Lutheran Church, Shawano, WI. Income only available. Income to be divided between Home and Foreign Missions for work in the USA and abroad.</td>
</tr>
<tr>
<td></td>
<td>Endowment $20,146.95</td>
<td><strong>Permanently Restricted</strong></td>
</tr>
<tr>
<td>30</td>
<td>Truth for Youth $410,000</td>
<td>Principal derived from special synod wide offering. Income only available. To be used for youth programs.</td>
</tr>
<tr>
<td></td>
<td><strong>Permanently Restricted</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Fund Description for ELS Foundation (cont.)**

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>Pre-School Endowment $10,000</td>
<td>Principal donated by John Arends. Income only available. To be used for pre-school development in missions; 1/2 for Bethany, Luverne and 1/2 ELS pre-schools. The following is taken from a letter dated June 11, 1999: “If Bethany Church does not have a pre-school in operation after ten years (2009 AD) then all of the annual earnings from the $10,000 will go to the schools of the ELS nationwide.”</td>
</tr>
<tr>
<td></td>
<td><strong>Permanently Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Donor</td>
<td>Principal from estates designated for ELS without program identification. Income used for general synod purposes.</td>
</tr>
<tr>
<td></td>
<td><strong>Temporarily Restricted</strong></td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Trustee</td>
<td>“Fund functioning as endowment”. Board of Trustees established a policy of applying 2/3 of non-designated estates to this fund. Income goes to general synod purposes with principal available for use at discretion of Board of Trustees.</td>
</tr>
<tr>
<td></td>
<td><strong>Unrestricted Designated</strong></td>
<td></td>
</tr>
</tbody>
</table>
## Descriptions of ELS Foundation Funds

<table>
<thead>
<tr>
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<th>Title</th>
<th>Description</th>
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<tbody>
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</tr>
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<td>M &amp; D Schwan FM Trust $500,000</td>
<td>First funds received by Synod from Marvin Schwan. Income only available. To be used to support the Helping Hand's Programs. Income limited to the amount of contributions to Helping Hands.</td>
</tr>
<tr>
<td>21</td>
<td>Partners in the Gospel $1,755,977</td>
<td>Principal derived from special synod wide offering. Income only available. To be used as endowment for Home Missions.</td>
</tr>
<tr>
<td>22</td>
<td>Whipple - Eleanor Wilson $100,000</td>
<td>Principal donated as endowment for Foreign Missions. Income only available.</td>
</tr>
<tr>
<td>23</td>
<td>Foreign Mission Seminary Endowment $1,000,000</td>
<td>Principal donated by Marvin Schwan as endowment to support seminary in South America. Income only available.</td>
</tr>
<tr>
<td>24</td>
<td>General Foreign Missions $1,000,000</td>
<td>From estates designated for Foreign Missions. “Fund functioning as endowment”. Income for Foreign Missions.</td>
</tr>
<tr>
<td>25</td>
<td>Charitable gift annuities $100,000</td>
<td>Fund established to account for charitable gift annuities of which the beneficiaries are Synod programs when the donor dies.</td>
</tr>
<tr>
<td>26</td>
<td>Home Mission Reserve $150,000</td>
<td>Original principle from Marvin Schwan to serve as contingency for use by Home Missions if deficits occur. Principal can be used but never has been used. Deficits have been funded from estates and other available sources.</td>
</tr>
<tr>
<td>27</td>
<td>Home Mission Expansion</td>
<td>Original principle from Marvin Schwan. To be used for expansion program. Principal not restricted. Income and principal used to absorb annual deficits in Home Mission program. Also used for capital purposes in form of loans.</td>
</tr>
<tr>
<td>28</td>
<td>St. Martin Lutheran Church, Shawano</td>
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</tr>
<tr>
<td>29</td>
<td>Truth for Youth $410,000</td>
<td>Principal derived from special synod wide offering. Income only available. To be used for youth programs.</td>
</tr>
</tbody>
</table>

## Fund Description for ELS Foundation (cont.)

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
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<td>Principal donated by John Arends. Income only available. To be used for pre-school development in missions; 1/2 for Bethany, Luverne and 1/2 ELS pre-schools. The following is taken from a letter dated June 11, 1997: “If Bethany Church does not have a pre-school in operation after ten years (2009 AD) then all of the annual earnings from the $10,000 will go to the schools of the ELS nationwide.”</td>
</tr>
<tr>
<td>40</td>
<td>Donated $10,000</td>
<td>Principal from estates designated for ELS without program identification. Income used for general synod purposes.</td>
</tr>
<tr>
<td>45</td>
<td>Trustee $10,000</td>
<td>“Fund functioning as endowment”. Board of Trustees established a policy of applying 2/3 of non-designated estates to this fund. Income goes to general synod purposes with principal available for use at discretion of Board of Trustees.</td>
</tr>
</tbody>
</table>
LOANS RECEIVABLE
Evangelical Lutheran Synod - Markkula, Minnesota
December 31, 2006

SCHEDULE A

<table>
<thead>
<tr>
<th>LOAN</th>
<th>ORIGINAL</th>
<th>REMAINING</th>
<th>RECLASS</th>
<th>TOTAL</th>
<th>REMAINING</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>LOAN BALANCE</td>
<td>12/31/06</td>
<td>2006</td>
<td>PAID</td>
<td>12/31/06</td>
</tr>
<tr>
<td>Church Extension Loan (Fund 02)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faith - Oregon, Wisconsin</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Church</td>
<td>$185,960.62</td>
<td>$85,365.23</td>
<td>$0.00</td>
<td>$3,421.94</td>
<td>$73,571.34</td>
</tr>
<tr>
<td>Grace - Crookston, Minnesota</td>
<td>83,946.76</td>
<td>10,736.85</td>
<td>0.00</td>
<td>10,736.85</td>
<td>83,946.76</td>
</tr>
<tr>
<td>Grace - Hobart, Indiana</td>
<td>250,000.00</td>
<td>50,041.25</td>
<td>0.00</td>
<td>31,899.49</td>
<td>231,099.14</td>
</tr>
<tr>
<td>Hope - West Jordan, Utah</td>
<td>186,803.42</td>
<td>155,551.64</td>
<td>0.00</td>
<td>3,450.95</td>
<td>159,002.59</td>
</tr>
<tr>
<td>Our Redeemer - Yelm, WA</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Peace - Clearwater, Florida</td>
<td>414,406.72</td>
<td>208,769.26</td>
<td>0.00</td>
<td>5,102.68</td>
<td>213,871.94</td>
</tr>
<tr>
<td>Salvation Army - Winter Haven, Florida</td>
<td>479,322.67</td>
<td>305,310.78</td>
<td>250.00</td>
<td>70,350.42</td>
<td>275,971.31</td>
</tr>
<tr>
<td>Faith - Newberg, Oregon</td>
<td>126,026.02</td>
<td>10,611.87</td>
<td>0.00</td>
<td>-1,74</td>
<td>108,680.08</td>
</tr>
</tbody>
</table>

$1,674,764.49 | $32,192.67 | $15,260.00 | $132,830.00 | $975,001.94 | $1,015,212.65

Home Missions (Fund 66)
Our Savior - Lakeland, FL
$7,860.50 | 0.00 | $7,860.50 | 0.00 | 0.00 | 7,860.50 |
Lighthouse Bible Baptist (Indian Land Mission) | 199,014.32 | $96,474.46 | 0.00 | 11,290.94 | $4,820.80 | 195,383.52 |

$206,874.82 | $96,474.46 | $7,860.50 | $129,290.94 | $4,820.80 | 195,383.52 |

Evangelical Lutheran Synod Foundation
Partners in the Gospel (Fund 21)
Family of God - Riviera, Arizona
177,860.00 | 6,789.68 | 0.08 | 0.00 | 121,010.22 | 6,789.68 |
Reeder - Scottsdale, Arizona | 280,383.44 | 189,626.67 | 64,064.43 | 1,446.63 | 119,861.79 | 252,245.17 |

$456,243.44 | 195,419.65 | $64,064.43 | 1,446.63 | $240,892.02 | 296,924.85 |

Total Loans Receivable
$2,218,791.26 | $1,225,483.66 | $97,164.33 | $135,957.03 | $1,120,564.66 | $1,177,981.02

BALANCE SHEET AND CHANGES IN FUNDS BALANCES
Evangelical Lutheran Synod Foundation
December 31, 2006

SCHEDULE B

Page 1 of 2

ASSETS
Cash in Bank | 1,900  | 1,900  | 1,900  | 1,900  | 1,900  | 1,900  |
Investment management accounts | 520,059.41 | 520,059.41 | 520,059.41 | 520,059.41 | 520,059.41 | 520,059.41 |
Loan receivable from congregations (Schedule A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Loans Receivable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Loan Receivable from congregations (Schedule A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Loan Receivable from congregations (Schedule A) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
LIABILITIES
Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Cherry Hill Ministry | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
TOTAL LIABILITIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
FUND BALANCES
Balance 12/31/05 | $603,000.00 | $603,000.00 | $603,000.00 | $603,000.00 | $603,000.00 | $603,000.00 |
Permanently Restricted | 182,017.17 | 182,017.17 | 182,017.17 | 182,017.17 | 182,017.17 | 182,017.17 |
Temporarily Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Unrestricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
1,900,000.00 | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 |
Add: Income-Net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Investment Portfolio Income | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
Non-Nonmarket Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Nonmarket Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
Market value gains (losses) | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 |
1,975,000.00 | 1,975,000.00 | 1,975,000.00 | 1,975,000.00 | 1,975,000.00 | 1,975,000.00 |
Temporarily Restricted (Schedule D) | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 | 75,000.00 |
Unrestricted (Schedule D) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
TOTAL LIABILITIES & FUND BALANCES | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 | 1,900,000.00 |
### SCHEDULE A

**Church Extension Loan (Fund 32)**

<table>
<thead>
<tr>
<th>Church</th>
<th>ORIGINAL BALANCE</th>
<th>REMAINING BALANCE</th>
<th>RECLASSIFIED LOANS</th>
<th>PAID</th>
<th>TOTAL</th>
<th>REMAINING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faith - Oregon, Wisconsin: Church</td>
<td>$156,560.00</td>
<td>$85,610.00</td>
<td>$3,421.00</td>
<td>$153,139.00</td>
<td>$3,421.00</td>
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</tr>
<tr>
<td>Grace - Creston, Minnesota</td>
<td>$185,546.76</td>
<td>$10,176.00</td>
<td>$0.00</td>
<td>$175,370.76</td>
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<tr>
<td>Grace - Hobart, Indiana</td>
<td>$250,000.00</td>
<td>$50,000.00</td>
<td>$0.00</td>
<td>$199,999.98</td>
<td>$199,999.98</td>
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</tr>
<tr>
<td>Hope - West Jordan, Utah</td>
<td>$156,545.76</td>
<td>$155,545.76</td>
<td>$0.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
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</tr>
<tr>
<td>Our Redeemer - Yelm, WA</td>
<td>$8,545.00</td>
<td>$5,000.00</td>
<td>$0.00</td>
<td>$3,545.00</td>
<td>$3,545.00</td>
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</tr>
<tr>
<td>Peace - Kennewick, Florida</td>
<td>$141,412.00</td>
<td>$209,705.00</td>
<td>$0.00</td>
<td>$5,412.00</td>
<td>$5,412.00</td>
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<tr>
<td>Resurrection - Winter Haven, Florida</td>
<td>$475,322.00</td>
<td>$305,310.00</td>
<td>$0.00</td>
<td>$170,012.00</td>
<td>$170,012.00</td>
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</tr>
<tr>
<td>Faith - Newberg, Oregon</td>
<td>$126,382.00</td>
<td>$10,615.00</td>
<td>$0.00</td>
<td>$115,767.00</td>
<td>$115,767.00</td>
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</tr>
</tbody>
</table>

**Total** | $1,674,764.49 | $932,164.67 | $15,260.00 | $756,003.94 | $875,015.65 |

**Home Missions (Fund 66)**

<table>
<thead>
<tr>
<th>Ministry</th>
<th>ORIGINAL BALANCE</th>
<th>REMAINING BALANCE</th>
<th>RECLASSIFIED LOANS</th>
<th>PAID</th>
<th>TOTAL</th>
<th>REMAINING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Our Savior - Lakeland, FL</td>
<td>$7,850.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$7,850.00</td>
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</tr>
<tr>
<td>Lighthouse Bible Baptist (Indian Landing Lutheran)</td>
<td>$39,014.32</td>
<td>$96,474.40</td>
<td>$0.00</td>
<td>$57,460.00</td>
<td>$57,460.00</td>
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</tr>
</tbody>
</table>

**Total Loans Receivable** | $2,218,391.25 | $1,226,483.68 | $97,364.30 | $1,235,949.00 | $1,177,881.02 |

---

### BALANCE SHEET AND CHANGES IN FUND BALANCES

**Evangelical Lutheran Synod Foundation**

**December 31, 2009**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>FUND 19</th>
<th>FUND 20</th>
<th>FUND 21</th>
<th>FUND 22</th>
<th>FUND 23</th>
<th>FUND 24</th>
<th>FUND 25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Bank</td>
<td>$9,000.00</td>
<td>$9,000.00</td>
<td>$9,000.00</td>
<td>$9,000.00</td>
<td>$9,000.00</td>
<td>$9,000.00</td>
<td></td>
</tr>
<tr>
<td>Investment management accounts</td>
<td>$58,059.41</td>
<td>$20,003.48</td>
<td>$25,003.82</td>
<td>$25,003.82</td>
<td>$25,003.82</td>
<td>$25,003.82</td>
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</tr>
<tr>
<td>Loans receivable from congregations (Schedule A)</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Development Deposits</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$576,622.00</td>
<td>$576,622.00</td>
<td>$576,622.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Due from (to) other funds** | $0.00 | $0.00 | $5,736.00 | $5,736.00 | $5,736.00 |

**TOTAL ASSETS** | $628,999.41 | $720,033.48 | $2,053,499.32 | $2,152,505.52 | $1,723,114.58 | $645,991.48 | $328,308.92 |

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>FUND 26</th>
<th>FUND 27</th>
<th>FUND 28</th>
<th>FUND 29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Church Gift Amenity Payable</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
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</table>

**TOTAL LIABILITIES** | $0.00 | $0.00 | $0.00 | $0.00 | $177,116.74 |

<table>
<thead>
<tr>
<th>FUND BALANCES</th>
<th>FUND 26</th>
<th>FUND 27</th>
<th>FUND 28</th>
<th>FUND 29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance 12/31/09</td>
<td>$178,501.77</td>
<td>$108,801.27</td>
<td>$283,250.00</td>
<td>$183,249.99</td>
</tr>
<tr>
<td>Permanently Restricted</td>
<td>$608,013.00</td>
<td>$510,000.00</td>
<td>$1,781,377.00</td>
<td>$1,000,000.00</td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>$152,501.77</td>
<td>$152,501.27</td>
<td>$263,250.00</td>
<td>$183,249.99</td>
</tr>
<tr>
<td>Unrestricted (Designated)</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ADDS</th>
<th>FUND 26</th>
<th>FUND 27</th>
<th>FUND 28</th>
<th>FUND 29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income - Net</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$112,325.00</td>
<td>$112,325.00</td>
</tr>
<tr>
<td>Investment Portfolio Income</td>
<td>$15,042.74</td>
<td>$15,042.74</td>
<td>$15,042.74</td>
<td>$15,042.74</td>
</tr>
<tr>
<td>Support Services</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Restricted</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Market value gain (loss)</td>
<td>$75,095.05</td>
<td>$75,095.05</td>
<td>$75,095.05</td>
<td>$75,095.05</td>
</tr>
</tbody>
</table>

**TOTAL** | $217,048.94 | $217,048.94 | $217,048.94 | $217,048.94 | $217,048.94 | $217,048.94 | $217,048.94 | $217,048.94 |

<table>
<thead>
<tr>
<th>ADDS</th>
<th>FUND 26</th>
<th>FUND 27</th>
<th>FUND 28</th>
<th>FUND 29</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently Restricted (unrestricted)</td>
<td>$500,000.00</td>
<td>$500,000.00</td>
<td>$1,250,377.00</td>
<td>$1,250,377.00</td>
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<tr>
<td>Temporarily Restricted (unrestricted)</td>
<td>$230,000.00</td>
<td>$230,000.00</td>
<td>$460,000.00</td>
<td>$460,000.00</td>
</tr>
</tbody>
</table>

**TOTAL** | $730,000.00 | $730,000.00 | $1,710,377.00 | $1,710,377.00 | $1,710,377.00 | $1,710,377.00 | $1,710,377.00 | $1,710,377.00 |

**TOTAL LIABILITIES & FUND BALANCES** | $628,999.41 | $720,033.48 | $2,053,499.32 | $2,152,505.52 | $1,723,114.58 | $645,991.48 | $328,308.92 | $328,308.92 |
### Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund 24</th>
<th>Fund 26</th>
<th>Fund 28</th>
<th>Fund 30</th>
<th>Fund 32</th>
<th>Fund 34</th>
<th>Fund 36</th>
<th>Fund 39</th>
<th>Fund 41</th>
<th>Fund 45</th>
<th>Fund 47</th>
<th>Fund 49</th>
<th>Total 51</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment management accounts</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
</tr>
<tr>
<td>Loans received from endowment funds (Schedule A)</td>
<td>254,398.85</td>
<td>3,975,562.33</td>
<td>25,101.91</td>
<td>471,036.33</td>
<td>1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Development Advances</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Interest receivable</td>
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<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>Loans</td>
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<td>0</td>
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<td>0</td>
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<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>Due from (to) other funds</td>
<td>$204,398.85</td>
<td>$3,975,562.33</td>
<td>$25,101.91</td>
<td>$471,036.33</td>
<td>$1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
<td>0</td>
<td>0</td>
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</table>

### Total Assets

- Accounts Payable: 0
- Charity Gift Annuity Payable: 0
- Total Liabilities: 0

### Fund Balances

**Balance 12/31/2006**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund 24</th>
<th>Fund 26</th>
<th>Fund 28</th>
<th>Fund 30</th>
<th>Fund 32</th>
<th>Fund 34</th>
<th>Fund 36</th>
<th>Fund 39</th>
<th>Fund 41</th>
<th>Fund 45</th>
<th>Fund 47</th>
<th>Fund 49</th>
<th>Total 51</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently Restricted</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>$204,398.85</td>
<td>$3,975,562.33</td>
<td>$25,101.91</td>
<td>$471,036.33</td>
<td>$1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$204,398.85</td>
<td>$3,975,562.33</td>
<td>$25,101.91</td>
<td>$471,036.33</td>
<td>$1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
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**Balance 12/31/2008**

<table>
<thead>
<tr>
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<th>Fund 28</th>
<th>Fund 30</th>
<th>Fund 32</th>
<th>Fund 34</th>
<th>Fund 36</th>
<th>Fund 39</th>
<th>Fund 41</th>
<th>Fund 45</th>
<th>Fund 47</th>
<th>Fund 49</th>
<th>Total 51</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently Restricted</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>$204,398.85</td>
<td>$3,975,562.33</td>
<td>$25,101.91</td>
<td>$471,036.33</td>
<td>$1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Unrestricted</td>
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<td>$0</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>$204,398.85</td>
<td>$3,975,562.33</td>
<td>$25,101.91</td>
<td>$471,036.33</td>
<td>$1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
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<td>0</td>
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<td>0</td>
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</tr>
</tbody>
</table>

**Total Liabilities & Fund Balances**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund 24</th>
<th>Fund 26</th>
<th>Fund 28</th>
<th>Fund 30</th>
<th>Fund 32</th>
<th>Fund 34</th>
<th>Fund 36</th>
<th>Fund 39</th>
<th>Fund 41</th>
<th>Fund 45</th>
<th>Fund 47</th>
<th>Fund 49</th>
<th>Total 51</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$204,398.85</td>
<td>$3,975,562.33</td>
<td>$25,101.91</td>
<td>$471,036.33</td>
<td>$1,016,160.00</td>
<td>360,780.44</td>
<td>613,169.67</td>
<td>11,252,678.04</td>
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<td>0</td>
<td>0</td>
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</table>
### Balance Sheet and Changes in Fund Balances (cont.)

**Evangelical Lutheran Synod Foundation**

**December 31, 2005**

#### Assets

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
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<th></th>
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<tbody>
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<td>$0.00</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Loan receivables from conggregations (Schedule A)</td>
<td>$254,369.05</td>
<td>2,506.32</td>
<td>471,008.33</td>
<td>3,106,161.66</td>
<td>6,958,780.44</td>
<td>913,169.67</td>
<td>11,235,075.04</td>
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<td>$0.00</td>
<td>$0.00</td>
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</tr>
<tr>
<td>Development Dues</td>
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<td>$0.00</td>
<td>$0.00</td>
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<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Interest receivable</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<td>$0.00</td>
</tr>
<tr>
<td>Land</td>
<td>$5,000.00</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
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Due from (to) other funds: $254,369.05  $3,016,141.84  $25,101.91  $471,008.33  $1,106,161.66  $6,958,780.44  $913,169.67  $11,235,075.04  $0.00

**Total Assets**: $2,506,321.91  $471,008.33  $3,106,161.66  $6,958,780.44  $913,169.67  $11,235,075.04  $0.00

#### Liabilities

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**Total Liabilities**: $0.00  $0.00  $0.00  $0.00  $0.00  $0.00  $0.00

#### Fund Balances

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**Balance 12/31/2006**

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#### Total Liabilities & Fund Balances

**Balance 12/31/2006**

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STATISTICS
### Parochial Report for the year 2006

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#### Members

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#### FINANCES

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* Current statistics not provided  # Not yet a member of the synod  + No longer a member of the synod
<p>| State | Location | Congregation | Baptized | Confirmed | Voters | Children Baptized | Adults Baptized | Children Confirmed | Adults Confirmed | Married | Burials | Sunday Services | Average Attendance | Burials |  |
|-------|----------|--------------|----------|-----------|--------|------------------|----------------|------------------|-----------------|---------|---------|----------------|------------------|---------|
| WI    | Green Bay | Christ the King | 170      | 129       | 25     | 4                | 4               | 1,364            | 1               | 105     | 93      | 1               | 1                | 105     | 93 |
| WI    | Iola     | Redeemer     | 60       | 40        | 20     | 1                | 850             | 1               | 53              | 52      | 1       | 1               | 45,261           | 1,554   | 150,000 |
| WI    | Madison  | Grace        | 72       | 65        | 19     | 1                | 722             | 2               | 53              | 53      | 1       | 1               | 68,337           | 8,133   | 800,000 |
| WI    | Madison  | Holy Cross   | 1,205    | 1,019     | 334    | 15               | 16               | 6,506            | 6               | 22      | 154     | 436             | 750,187           | 55,477  | 3,500,000 |
| WI    | Madison  | Our Saviour's | 298      | 221       | 65     | 8                | 5               | 1,882            | 2               | 3       | 53      | 69              | 131,000           | 3,000   | 135,000 |
| WI    | Marinette | First Trinity | 513      | 269       | 108    | 6                | 4               | 2               | 4               | 5       | 88      | 120              | 98,138           | 26,970  | 120,000 |
| WI    | Menomonee | St. Katherine's | 132     | 119       | 14     | 2                | 3               | 8               | 880             | 1       | 5      | 55              | 28,000           | 1,400   | 92,000 |
| WI    | Okauchee | Holy Trinity | 678      | 365       | 137    | 7                | 6               | 5,392            | 3               | 1       | 105     | 282             | 7,300,400         | 59,800  | 1,600,000 |
| WI    | Omro     | Messiah      | 47       | 44        | 16     | 1                | 1               | 7               | 571             | 1       | 53      | 25              | 47,105           | 5,484   | 50,000 |
| WI    | Oregon   | Faith        | 138      | 117       | 38     | 1                | 7               | 2               | 1               | 53      | 71      | 15               | 94,129           | 5,647   | 81,607 |
| WI    | Portage  | St. Paul's   | 68       | 65        | 27     | 2                | 1               | 525             | 1               | 53      | 24      | 15               | 26,760           | 800     | 800 |
| WI    | Shawano  | St. Martin   | 177      | 147       | 65     | 2                | 3               | 1               | 7,717           | 1       | 55      | 89              | 72,000           | 11,000  | 500,000 |
| WI    | West Bend | Trinity     | 419      | 325       | 129    | 6                | 11              | 2,664            | 2               | 2       | 153     | 205             | 366,965           | 16,422  | 575,000 |
| WI    | Wisconsin Dells | Newport | 95       | 90        | 24     | 2                | 5               | 2               | 525             | 1       | 53      | 28              | 25,350           | 3,300   |  |</p>
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*Current statistics not provided  # Not yet a member of the synod  + No longer a member of the synod
DIRECTORIES
CHURCH BODIES IN FELLOWSHIP WITH THE
EVANGELICAL LUTHERAN SYNOD

CONFESSIONAL EVANGELICAL LUTHERAN
CONFERENCE
www.celc.info
The Confessional Evangelical Lutheran Conference (CELC) is the successor to the Evangelical Lutheran Synodical Conference of North America—with one important exception: it is international in scope rather than restricted to North America.
First founded in 1993 with thirteen confessional Lutheran national churches as members, the conference has grown to twenty members today. Plenary sessions are held every three years. To date there have been five plenary meetings (1993, 1996, 1999, 2002, 2005) with regional meetings held in the intervening years.

OFFICERS
President: The Rev. Steven Petersen
6 Browns Court
Mankato MN 56001
507-344-7852, Fax: 507-344-7426
spp@blc.edu
Vice President: The Rev. Daniel Koelpin
Secretary: Prof. Forest Bivens
Treasurer: Mr. Eugene Schulz
Planning Committee Members at Large:
The Rev. John Moldstad
The Rev. Wayne Mueller

MEMBER CHURCHES
Bulgarian Lutheran Church
Christ the King Lutheran Church (Nigeria)
Confessional Evangelical Lutheran Church (Mexico)
Confessional Evangelical Lutheran Church (Puerto Rico)
Confessional Lutheran Church in Latvia
Czech Evangelical Lutheran Church
Evangelical Lutheran Confessional Church (Finland)
Evangelical Lutheran Free Church (Germany)
Evangelical Lutheran Synod (USA)
Evangelical Lutheran Synod of Australia
Evangelical Lutheran Synod—Peru
Gereja Lutheran—Indonesia
Lutheran Church of Cameroon
Lutheran Church of Central Africa—Malawi
Lutheran Church of Central Africa—Zambia
Lutheran Confessional Church (Sweden and Norway)
Lutheran Evangelical Christian Church—Japan
Ukrainian Lutheran Church
Wisconsin Evangelical Lutheran Synod (USA)

WISCONSIN EVANGELICAL LUTHERAN SYNOD
2929 N. Mayfair Road, Milwaukee WI 53222
414-256-3888
www.wels.net

OFFICERS OF THE SYNOD
President: Rev. Karl R. Gurgel
2929 N Mayfair Rd, Milwaukee WI 53222..........................414-256-3201
First Vice President: Rev. Wayne D. Mueller
2929 N Mayfair Rd, Milwaukee WI 53222..........................414-256-3204
Second Vice President: Rev. Thomas F. Zarling
6 Wiltshire Ct E, Sterling VA 20165 ..................................703-433-1500
Secretary: Rev. Robert Pasbring
876 Fairview Dr, Hartford WI 53027 ..................................414-256-8122

CONFERENCE OF PRESIDENTS
Rev. Karl R. Gurgel, Chairman
2929 N Mayfair Rd, Milwaukee WI 53222..........................414-526-3201
Rev. Wayne D. Mueller, First Vice President
2929 N Mayfair Rd, Milwaukee WI 53222..........................414-256-3204
Rev. Thomas F. Zarling, Second Vice President
6 Wiltshire Ct E, Sterling VA 20165 ..................................703-433-1500
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Rev. Peter J. Naumann
620 W 9th St, Mobridge SD 57601 .................................Dakota–Montana District
Rev. John C. Seiftert
907 Mattes Dr, Midland MI 48642 .................................Michigan District
Rev. Larry E. Cross
4520 19th Ave NW, Rochester MN 55901 ..........................Minnesota District
Rev. Joel G. Frank
110 E State Hwy 4, Box 222, Plymouth NE 68424 ..................Nebraska District
Rev. Joel V. Peterman
199 Naticook Rd, Marriott PA 03054 ..............................North Atlantic District
Rev. Douglas J. Engelbrecht
249 E Franklin Ave, Neenah WI 54956 ..............................Northern Wisconsin District
Rev. Theodore D. Lambert
6027 Peregrine Cr, Bremerton WA 98312 ..........................Pacific Northwest District
Rev. John R. Guse
716 Song Bird Way, Woodstock GA 30188 ..........................South Atlantic District
Rev. Vilas R. Glaeske
233 E Eldorado Dr, Scruggins TX 75480 ............................South Central District
Rev. David N. Rutschow
527 - 63rd St, Downers Grove IL 60516 ..............................Southeastern Wisconsin District
Rev. Herbert H. Prahler
S8441 Michael Dr, Eau Claire WI 54701 .............................Western Wisconsin District
CHURCH BODIES IN FELLOWSHIP WITH THE
EVANGELICAL LUTHERAN SYNOD

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WISCONSIN EVANGELICAL LUTHERAN SYNOD

2929 N. Mayfair Road, Milwaukee WI 53222
414-256-3888
www.wels.net

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876 Fairview Dr, Hartford WI 53027 ........................................ 414-256-8122

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S8441 Michael Dr, Eau Claire WI 54701 ............................ Western Wisconsin District
OFFICERS

President ................................................................. The Rev. John A. Moldstad
6 Browns Court, Mankato MN 56001
Fax: 507-344-7426; E-mail: janmj@blc.edu

Vice President ................................................. The Rev. Glenn R. Obenberger
919 120th Street South, Tacoma WA 98444
Office: 253-537-5492; Home: 253-531-0777
Fax: 253-537-0172; E-mail: obiwhine@aol.com

Secretary ............................................................... The Rev. Craig Ferkenstad
37777 State Hwy 22, Saint Peter MN 56082
E-mail: elsec@blc.edu

BOARDS OF TRUSTEES

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<thead>
<tr>
<th>2008</th>
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<tr>
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<td>Rev. Karl Anderson</td>
<td>Mr. Donald Heiliger</td>
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<td>Mr. Wayne Anderson</td>
<td>Mr. Wilbur Lieske</td>
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<td>Rev. John Moldstad</td>
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Advisory Members: The Rev. Glenn Obenberger, vice-president
Mr. Keith Wiederhoeft, treasurer

BETHANY LUTHERAN COLLEGE, INCORPORATED

GENERAL OFFICERS

President
Rev. John Moldstad

Vice-President
Rev. Glenn Obenberger

Secretary
Rev. Craig Ferkenstad

BOARD OF REGENTS

Type A members

2008
Dr. Willis Anthony
Mr. Roland Reinholz
Mr. Harold Theiste

2009
Mr. Paul Chamberlin
Rev. John Moldstad, Sr.
Rev. J. Kincaid Smith

2010
Rev. Mark Bartels
Rev. Herbert Huhnerkoch
Rev. Kenneth Schmidt

Type B members

2008
Mr. James Minor

2009
Rev. Joel Willitz

2010
Mr. Lyle Fanning

By virtue of office: The Rev. John Moldstad, president
Advisory: Mr. William Overn

THE SYNOD'S VISITORS

(2010)

Circuit 1 ......................................................... The Rev. Charles Keeler
Alt. The Rev. Herbert Huhnerkoch

Circuit 2 ......................................................... The Rev. Thomas Fox
Alt. The Rev. James Krikava

Circuit 3 ......................................................... The Rev. Paul Schneider
Alt. The Rev. Kenneth Mellon

Circuit 4 ......................................................... The Rev. Frederic Lams
Alt. The Rev. Edward Bryant

Circuit 5 ......................................................... The Rev. Jonathan Madison
Alt. The Rev. Nathan Krause

Circuit 6 ......................................................... The Rev. Frederick Theiste
Alt. The Rev. Tosten Skadal

Circuit 7 ......................................................... The Rev. Wayne Halvorson
Alt. The Rev. Thomas Rank

Circuit 8 ......................................................... The Rev. David Thompson
Alt. The Rev. Nile Merseth

Circuit 9 ......................................................... The Rev. Erwin Ekhoff
Alt. The Rev. Karl Anderson

Circuit 10 ......................................................... The Rev. Erwin Ekhoff
Alt. The Rev. Erik Gernander

Circuit 11 ......................................................... The Rev. Erwin Ekhoff
Alt. The Rev. Richard Waters

Circuit 12 ......................................................... The Rev. Timothy Hartwig
Alt. The Rev. Larry Wentzaff

Alt. The Rev. James Braun

DOCTRINE COMMITTEE

2008
Rev. Thomas Rank
Mr. Paul Twitch

2009
Mr. Allen Quist
Rev. David Jay Webber

2010
Rev. Erling Teigen
Rev. Paul Zager

By virtue of office: President of Bethany Lutheran Theological Seminary

BOARD FOR HOME MISSIONS

2008
Mr. Keith Duin
Rev. Erwin Ekhoff
Rev. Rodney Flohr

2009
Mr. Robert Smith
Rev. Richard Wiechmann
Rev. Rodney Flohr

2010
Rev. Daniel Basel
Mr. Loren Meyer

BOARD FOR FOREIGN MISSIONS

2008
Mr. Silas Born
Mr. Martin Goebel
Rev. Adolph Harstad

2009
Rev. Paul Fries
Mr. Paul Nielsen
Rev. Adolph Harstad

2010
Rev. Wayne Halvorson
Rev. William Kessel
OFFICERS

President ....................................................................................... The Rev. John A. Moldstad
6 Browns Court, Mankato MN 56001
Fax: 507-44-7426; E-mail: jamjr@blc.edu

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2008             2009             2010
Mr. Robert Brown  Rev. Karl Anderson  Mr. Donald Heiliger
Rev. Craig Ferkenstad  Mr. Wayne Anderson  Mr. Wilbur Lieske
Mr. David Ewert  Mr. Leroy Meyer  Rev. John Moldstad

Advisory Members: The Rev. Glenn Obenberger, vice-president
Mr. Keith Wiederhoeft, treasurer

BETHANY LUTHERAN COLLEGE, INCORPORATED

GENERAL OFFICERS

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Vice-President  Rev. Glenn Obenberger
Secretary  Rev. Craig Ferkenstad

BOARD OF REGENTS

Type A members

2008
Dr. Willis Anthony
Mr. Roland Reinholtz
Mr. Harold Theiste

2009
Mr. Paul Chamberlin
Rev. John Moldstad, Sr.
Rev. J. Kincaid Smith

2010
Rev. Mark Bartels
Rev. Herbert Huhnerkoch
Rev. Kenneth Schmidt

Type B members

2008
Mr. James Minor

2009
Rev. Joel Willitz

2010
Mr. Lyle Fahning

By virtue of office: The Rev. John Moldstad, president
Advisory: Mr. William Overn

DOCTRINE COMMITTEE

2008
Rev. Thomas Rank
Mr. Paul Tweit

2009
Rev. Allen Quist
Rev. David Jay Webber

2010
Rev. Erling Teigen
Rev. Paul Zager

By virtue of office: President of Bethany Lutheran Theological Seminary

BOARD FOR HOME MISSIONS

2008
Mr. Keith Duin
Rev. Erwin Ekhoff

2009
Mr. Robert Smith
Rev. Richard Wiechmann

2010
Rev. Daniel Basel
Mr. Loren Meyer

BOARD FOR FOREIGN MISSIONS

2008
Mr. Silas Born
Rev. Adolph Harstad

2009
Rev. Paul Fries

2010
Rev. Wayne Halvorson
Rev. William Kessel
BOARD FOR EVANGELISM
2008
Rev. Bradley Kerkow
Mr. Dennis Benzing
Rev. Larry Wentzlaff
Rev. Matthew Crick
2009
2010
Mr. Maynard Pick
Rev. Thomas Westendorf

BOARD FOR PARISH EDUCATION AND YOUTH
2008
Mr. Glen Hansen
Rev. Charles Keeler
Rev. Anthony Pittenger
2009
Mr. Peter Bloedel
Rev. Jonathan Madson
Rev. Aaron Hamilton
2010
Mr. Brian Brudvig
Rev. Donald Moldstad
Rev. Bernt Tweit

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2008
Rev. Erik Gernander
Rev. Roger Holtz
2009
Rev. James Braun
Mr. Howard Siewert
2010
Mr. Robert Deering
Mr. Paul Wold

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2008
Rev. Mark Marozick
Mr. Dean Shoop
2009
Mr. Herb Berg
Rev. Richard Fyffe
2010
Mr. Joel Petersen

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2008
Rev. Harry Bartels
Mr. James Baxter
2009
Rev. Mark DeGarmo
Rev. Dennis Marzolf
2010
Mr. Jon Natvig
Mr. James Olson

BOARD FOR STEWARDSHIP
2008
Mr. John Merseth Jr.
Rev. David Russo
2009
Mr. Jon Natvig
Rev. Kurt Kluge
2010
Mr. Tom Oswald
By virtue of office: Treasurer of the Evangelical Lutheran Synod

EQUALIZATION COMMITTEE
2008
Rev. Roger Holtz
2009
Mr. William Anderson
2010
Mr. Ralph Miller

BOARD FOR LUTHERAN SCHOOLS OF AMERICA
2008
Rev. Edward Bryant
Mr. Curtis Maney
Mr. Jim Murphy
2009
Mr. Herb Berg
Rev. Alex Ring
2010
Mr. Allen Labirisky
Rev. Kenneth Mellon
Mr. John Tetzloff

By virtue of office: President of Bethany Lutheran College
Advisory members: President of Bethany Lutheran Theological Seminary
Elementary Ed. Coordinator of Bethany Lutheran College
Treasurer of the Evangelical Lutheran Synod

PLANNING AND COORDINATING COMMITTEE
The officers of the synod
The chairman (or his representative) of the following boards:
Board of Regents
Board for Parish Education and Youth
Board for Home Missions
Board for Foriegn Missions
Board for Evangelism
Board for Stewardship
Board for Lutheran Schools of America

Three (3) laymen:
2008
Mr. Richard Waldschmidt
2009
Mr. Dennis Behr
2010
Mr. Keith Eisberg

SYNOD REVIEW COMMITTEE
Elected Positions
2008
Rev. Juul Madson
2009
Rev. Erling Teigen
2010
Rev. Ernest Geistfeld

Appointed by the synod president
2008
Rev. Phillip Lepak
2009
Rev. Karl Anderson
2010
Rev. William Kessel

COMMITTEE FOR INTEGRATING TECHNOLOGY
Appointed by the synod president
2008
Rev. Phillip Lepak
2009
Mr. Rod Kuznicki
2010
Mr. Dennis Behr

By virtue of office: President of the Evangelical Lutheran Synod
Chairman of the Board for Publications or designee

COMMITTEE ON NOMINATIONS FOR THE 2008 CONVENTION
Rev. Karl Anderson
Rev. J. Kincaid Smith
Rev. Edward Bryant
Rev. J. Kincaid Smith
Rev. William Kessel
Mr. Leroy Meyer
Mr. Erik Soule
Mr. Dennis Behr
Mr. William Overn
Mr. John Merseth Jr.
Mr. Norman Werner

COMMITTEE ON ARCHIVES AND HISTORY
Elected by the Board of Trustees
2008
Rev. Juul Madson
2009
Rev. Erik Bryant
2010
Rev. Mark Harstad
Mr. Sigurd Lee
Mr. Norman Werner
Rev. Norman Madson

Archivist (pro tem): The Rev. Paul Madson
Museum Director: The Rev. George Orvick

By virtue of office: President of Bethany Lutheran College
Archivist (pro tem): The Rev. Paul Madson
years indicate expiration of current term
The officers of the synod
The chairman (or his representative) of the following boards:
- Board of Regents
- Board for Parish Education and Youth
- Board for Home Missions
- Board for Publications
- Board for Foreign Missions
- Board for Christian Service
- Board for Evangelism
- Board for Stewardship
- Board for Lutheran Schools of America

Three (3) laymen:
- 2008: Mr. Richard Waldschmidt
- 2009: Mr. Dennis Behr
- 2010: Mr. Keith Eisberg

SYNOD REVIEW COMMITTEE
Elected Positions
- 2008: Rev. Juul Madson
- 2009: ---
- 2010: Mr. Robert Brown

Appointed by the synod president
- 2008: Rev. Erling T eigen
- 2009: Rev. Ernest Geistfeld
- 2010: Mr. Norman Werner

COMMITTEE FOR INTEGRATING TECHNOLOGY
Appointed by the synod president
- 2008: Rev. Phillip Lepak
- 2009: Mr. Rod Kuznicki
- 2010: Mr. Dennis Behr

By virtue of office: President of the Evangelical Lutheran Synod
Chairman of the Board for Publications or designee

COMMITTEE ON NOMINATIONS FOR THE 2008 CONVENTION
- 2008: Rev. Karl Anderson
- 2009: Mr. Dennis Behr
- 2010: Mr. William Overn

COMMITTEE ON ARCHIVES AND HISTORY
Elected by the Board of Trustees
- 2008: Rev. Juul Madson
- 2009: Mr. Sigurd Lee
- 2010: Rev. Mark Harstad

Archivist (pro tem): The Rev. Paul Madson
Museum Director: The Rev. George Orvick

years indicate expiration of current term
Administration
Rev. Steven Petersen .......................................................... Missions Counselor
Rev. Daniel Basel .................................................................. Giving Counselor
Mr. Keith Wiederhoeft ....................................................... Business Administrator/Treasurer
Elsa Ferkenstad .......................................................... 507-344-7354 / elsa.ferkenstad@blc.edu
Denise Luehmann .................................................. 507-344-7848 / dluehmann@blc.edu

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The Rev. Oswaldo Fernández
The Rev. Segundo Gutiérrez
The Rev. Santos Melandez
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Rev. John Lawrenz Mr. Mark Schwan
Mr. Leroy Meyer, treasurer Mr. Tom Vik

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Nissen, Jonas K.
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Ouren, Eric C.
– Art

Overn, Andrew T.
– Art
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<th>Position</th>
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</thead>
<tbody>
<tr>
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<td>Westphal, Donald M.</td>
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</tbody>
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**FACULTY**

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<tr>
<th>Name</th>
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<tbody>
<tr>
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<td>– Physics/Mathematics</td>
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<tr>
<td>Klockziek, Tiffany Young</td>
<td>– Physical Education</td>
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<tr>
<td>Kuster, Matthew D.*</td>
<td>– Biology/Physical Education</td>
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<tr>
<td>Kuster, Thomas A.*</td>
<td>– Communication</td>
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<table>
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<tr>
<th>Name</th>
<th>Position</th>
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<tr>
<td>Bruss, Dan R.</td>
<td>President</td>
</tr>
<tr>
<td>Ausen, Orrin H.</td>
<td>Director of Library Services</td>
</tr>
<tr>
<td>Born, Silas V.</td>
<td>– Education/Psychology</td>
</tr>
<tr>
<td>Costello, Gregory W.</td>
<td>Controller</td>
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<tr>
<td>Fager, Karl E.</td>
<td>Director of Athletics</td>
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<tr>
<td>Jaeger, Lois A.</td>
<td>Director of Fine Arts</td>
</tr>
<tr>
<td>Jaeger, Steven C.</td>
<td>Vice President for Student Affairs</td>
</tr>
<tr>
<td>Johnson, Christopher T.</td>
<td>– Communication</td>
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<tr>
<td>Kragh, Ruthann C.</td>
<td>Registrar</td>
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<td>Manthe, Theodore E.</td>
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<td>Miller, Ralph L.</td>
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<td>Bartscher, Ellen M.</td>
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<td>Booker, Paulette Tonn</td>
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<tr>
<td>Buch, Ryan D.</td>
<td>Admissions Counselor</td>
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<tr>
<td>Ewert, Julie A.</td>
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<td>Flunker, Thomas G.</td>
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<tr>
<td>Forsberg, Kathy L.</td>
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<td>LaFave, Leigh Ann M.</td>
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<td>Loge, Linda S.</td>
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<td>Roerig, Julie M.</td>
<td>Mathematics</td>
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**PROFESSIONAL STAFF**

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<tr>
<td>Shubert, Lisa A.</td>
<td>Coordinator of Career Counseling</td>
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<tr>
<td>Tesch, Estelle B.</td>
<td>Admissions Counselor</td>
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<td>Tillman, Tami L.</td>
<td>Data Specialist</td>
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**FACULTY**

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<tr>
<td>Kesser, Peter M.</td>
<td>– Physics/Mathematics</td>
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<td>Klockziek, Tiffany Young</td>
<td>– Physical Education</td>
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<tr>
<td>Kuster, Matthew D.*</td>
<td>– Biology/Physical Education</td>
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<td>Kuster, Thomas A.*</td>
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<td>Lo, Adrian H.</td>
<td>– Music</td>
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<td>Luskey, Patty J.</td>
<td>– Health</td>
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<td>Lurtman, Aaron B.</td>
<td>– Mathematics</td>
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<tr>
<td>MacPherson, Ryan C.</td>
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<td>Nissen, Jonas K.</td>
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<td>Ouren, Eric C.</td>
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– Physical Education  
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– Communication/Religious Studies  
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– Chemistry  
Shoop, Dean W.  
– Business/Accounting  
Teigen, Erling T.*  
– Philosophy/Religious Studies  

Tollefson, Timothy G.  
– Music  
Wiechmann, Mark E.  
– Psychology  
Woller, Eric K.  
– Chemistry  
Wosmek, Jennifer A.D.  
– Psychology  

**Emeriti**

Hilding, Arlene  
Holte, Norman  
Honsey, Rudolph  

Johnson, Calvin  
Lee, Sigurd  
Madson, Juul  

Meyer, Marvin  
Petersen, Wilhelm  
Weberg, Cynthia  

*Theologically Trained

**Faculty**

Harstad, Adolph L.  
– Biblical Theology  
– Historical Theology  
– Practical Theology  

Kuster, Thomas*  
– Practical Theology  

Marzolf, Dennis*  
– Practical Theology  

Teigen, Erling T.*  
– Systematic Theology  

Smith, Michael K.  
– Biblical Theology  
– Systematic Theology  

**Emeriti**

Honsey, Rudolph  
Madson, Juul B.  
Petersen, Wilhelm W.  

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– Psychology

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EMERITI
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Johansen, Calvin
Meyer, Marvin
Holte, Norman
Lee, Sigurd
Petersen, Wilhelm
Honsey, Rudolph
Madson, Juul
Weberg, Cynthia

Gaylin R. Schmeling  
President
Adolph L. Harstad  
Registrar
Michael K. Smith  
Dean of Students

FACULTY
Harstad, Adolph L.
– Biblical Theology
– Historical Theology
– Practical Theology
Kuster, Thomas*
– Practical Theology
Marzolf, Dennis*
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Schmeling, Gaylin R.
– Systematic Theology
– Historical Theology
– Practical Theology
Smith, Michael K.
– Biblical Theology
– Systematic Theology
– Practical Theology
Teigen, Erling T.*
– Systematic Theology

*College professor teaching classes in the seminary

EMERITI
Honsey, Rudolph
Madson, Juul B.
Petersen, Wilhelm W.

PERIODICAL
Lutheran Synod Quarterly
Editor: Gaylin R. Schmeling
Subscription: $20.00
Lutheran Elementary Schools and Preschools
June 22, 2007

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Sarah Gullixson
Barb Mantey
Curtis Mantey*
Cathy Sharrett

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Marcella Lowry*

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Vacancy at time of printing

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Donald Weston*
Ann Holmes

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(Preschool and Kindergarten)
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Stacy Kiecker
Sarah Smith

Holy Cross Lutheran School
(Preschool through Eighth Grade)
2670 Milwaukee Street
Madison, WI 53704
Tel. 608-249-3101
Fax 608-249-0601
Rebecca Cleven (PT)
Camilla Dashund
Ione Ibeling
Eileen Karow (PT)
Elizabeth Krause
Linda Marozick
Barbara Pape (PT)
Timothy Ristow*
Shelly Schoenherr (PT)
Benjamin Springer

Holy Trinity Ev. Lutheran School
(Preschool through Eighth Grade)
35181 Wisconsin Avenue
PO Box 146
Okauchee, WI 53069
Tel. 262-567-0669
Fax 262-567-2615
Susan Callaway
Shu-Ting Lai
Dawn Sauer
Marjorie Scott
Christina Westendorf
James Young*

Hope Lutheran Academic
Christian School
(Preschool Only)
2930 W. 9000 S.
West Jordan, UT 84088
Tel 801-569-1111
Cindy Heinecke*

Jesus’ Lambs at Peace
(Preschool Only)
2090 Commerce Drive
North Mankato, MN 56003
Tel 507-385-1386
Joslyn Moldstad*

King of Grace Lutheran School
(Preschool through Eighth Grade)
6000 Duluth Street
Golden Valley, MN 55422
Tel. 763-546-3131
Fax 763-540-0028
Jean Borgerding (PT-Math)
Sheila Degner
Joshua Gregovich
Bethel Janisch (PT-Music)
Allen Labitzky*
William Lubansky
Judy Luxford
Karen Madson
Jonathan Matzke
Cinda Meitner
Karen Merseth
Aaron Olmanson
Carol Robison
Kay Russow
Ruth Vomhof

Lakewood Lutheran School
(Preschool through Eighth Grade)
10202 112th Street SW
Tacoma, WA 98498
Tel. 253-584-6024
Fax 253-584-4615
Laurie Barnes
Sharon Holter
Katie Petermann
Lacey Sorn

Little Lambs Preschool and Kindergarten
(Preschool and K-1)
PO. Box 10949
1863 Panadaro Rd,
Fort Mohave, AZ
Tel. 928-763-5303
Patricia Abraham
Amanda Schaffer
**LUTHERAN ELEMENTARY SCHOOLS AND PRESCHOOLS**

June 22, 2007

**President** (Lutheran Schools of America) .................................................Michael Butterfield
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700 Luther Drive, Mankato MN 56001
 Home: 507-388-6963, Office: 507-344-7431, e-mail: sborn@blc.edu

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<td>151 Tremont West</td>
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<tr>
<td>Hope Lutheran Academy</td>
<td>1401 Johnny Cake Ridge Road</td>
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<td>2930 W. 9000 S.</td>
<td>801-569-7000</td>
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<td>253-584-6024</td>
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<td>Mt. Olive Lutheran School</td>
<td>112 Marsh Street, Mankato, MN 56001</td>
<td>507-345-7927</td>
<td><a href="mailto:sbeilke@blc.edu">sbeilke@blc.edu</a></td>
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<tr>
<td>Our Savior Lutheran Preschool</td>
<td>10,000 Airport Road North, Naples, FL 34109</td>
<td>239-597-6009</td>
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<tr>
<td>Our Saviour Lutheran School</td>
<td>3045 Arapaho Drive, Lake Havasu City, AZ 86406</td>
<td>928-680-6181</td>
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<td>407-870-5965</td>
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<td>Princeton Ev. Lutheran School</td>
<td>7401 Alpha Road, Princeton, MN 55371</td>
<td>763-389-0704</td>
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<td>Scarville Lutheran School</td>
<td>Box 20, Scarville, IA 50473</td>
<td>641-568-3372</td>
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<tr>
<td>Trinity Lutheran School</td>
<td>1268 Pleasant Valley Road, West Bend, WI 53095</td>
<td>262-675-6627</td>
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<tr>
<td>The School of Martin Luther</td>
<td>Skolni namesti, Zlin, Czech Republic</td>
<td>31805 Pizen</td>
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<tr>
<td>Borgerding, Mrs. Jean</td>
<td>509 8th Ave NE, Minneapolis, MN 55413</td>
<td>612-379-4280</td>
<td><a href="mailto:bourerdingb@msn.com">bourerdingb@msn.com</a></td>
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<tr>
<td>Born, Mrs. Mary</td>
<td>2329 Fair Street, Mankato, MN 56001</td>
<td>507-388-6963</td>
<td><a href="mailto:bourmann4@msn.com">bourmann4@msn.com</a></td>
</tr>
<tr>
<td>Brei, Richard</td>
<td>1195 Pleasant Valley Rd, West Bend, WI 53095</td>
<td>262-675-0924</td>
<td><a href="mailto:trinpvwb@nconnect.net">trinpvwb@nconnect.net</a></td>
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<tr>
<td>Broad, Ms. Karla</td>
<td>417 Boradmoor Street, LeHigh Acres, FL 33936</td>
<td>33936</td>
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<tr>
<td>Callaway, Ms. Susan</td>
<td>416 W. Wisconsin Ave. #1, Oconomowoc, WI 53066</td>
<td>608-369-4772</td>
<td></td>
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<tr>
<td>Cleven, Mrs. Rebecca</td>
<td>1875 Corinthis Drive, Sun Prairie, WI 53590</td>
<td>608-825-7315</td>
<td></td>
</tr>
</tbody>
</table>

* indicates school administrator/principal/director

** indicates school administrator/principal/director
CONGREGATIONS

CIRCUIT 1

FLORIDA

Kissimmee: Peace
10:00; Spanish 12:00
H. Huhnerkoch, M. Wold
3249 Windmill Point Blvd; 34746

Lakeland: Our Savior
9:30
A. Palmquist
6920 North Socrum Loop Rd
Mail: PO Box 91905; 33804-1905

Lakeland: Peace
10:30
A. Schmidt
5970 Lakeland Highlands Rd; 33813

Naples: Our Savior
9:00
G. Schmidt
10,000 Airport Pulling Rd; 34109

Port St. Lucie: Christ
10:00
M. Dale
1592 SE Floresta Dr; 34983

Sebring: New Life
10:00
R. Fyffe
3725 Hammock Rd; 33872

Vero Beach: Grace
10:30
M. Luttman
1150 41st Ave; 32960

Winter Haven: Resurrection
10:30
C. Keeler
4620 Cypress Gardens Rd; 33884

CIRCUIT 2

MASSACHUSETTS

Brewster: Trinity
9:30
J. Krikava
1883 Main St (Route 6A); 02631

Burlington: Pinewood
10:45 (S 10:00)
T. Fox
24 Wilmington Rd; 01803

CIRCUIT 3

MICHIGAN

Holton: Holton
9:30
P. Zager
6655 Marvin Rd; 49425

Midland: Holy Scripture
9:00
P. Schneider
4525 West Main St; 48640

Rogers City: Trinity
Sat. 5:00 p.m.
J. Londgren
6134 US 23 North
Mail: 6789 – 40 Mile Pointe Rd; 49779

Saginaw: Gloria Dei
8:00 & 10:45 (S 9:00)
H. Mosley Jr.
5250 Mackinaw
Mail: 3718 Mannion Rd; 48603

Suttons Bay: First
10:00
R. Pederson
21 St Mary’s Ave
Mail: PO Box 189; 49682

CIRCUIT 4

OHIO

Bowling Green: Abiding Word
10:00
K. Mellon
17202 N Mercer Rd; 43402

Deshler: Peace
9:30
T. Smuda
5-039 County Rd G; 43516-9788

Irwin: Zion
10:30
B. Leonatti
351 Robbins-Station Rd; 15642

PENNSYLVANIA
## CIRCUIT 1

### FLORIDA

**Kissimmee:** Peace  
10:00; Spanish 12:00  
H. Huherkoch, M. Wold  
3249 Windmill Point Blvd; 34746

**Lakeland:** Our Savior  
9:30  
A. Palmquist  
6920 North Scrum Loop Rd  
Mail: PO Box 91905; 33804-1905

**Sebring:** New Life  
10:00  
R. Fyffe  
3725 Hammock Rd; 33872

**Naples:** Our Savior  
9:00  
G. Schmidt  
10,000 Airport Pulling Rd; 34109

**Port St. Lucie:** Christ  
10:00  
M. Dale  
1592 SE Floresta Dr; 34983

### CIRCUIT 2

### MASSACHUSETTS

**Brewster:** Trinity  
9:30  
J. Krikava  
1883 Main St (Route 6A); 02631

**Burlington:** Pinewood  
10:45 (S 10:00)  
T. Fox  
24 Wilmington Rd; 01803

### CIRCUIT 3

### MICHIGAN

**Alpena:** Faith  
9:00  
B. Schwark  
233 Cavanaugh; 49707

**Detroit:** St. Matthew  
10:30  
L. Vinton  
4981 Cabot St  
Mail: 4430 St James St; 48210

**East Jordan:** Faith  
10:00  
J. Londgren  
02148 S Wilson Rd; 49727

**Frankenmuth:** St. John’s  
10:00, Sat. 6:00 p.m.  
J. Willitz  
1200 E Genesee St; 48734

**Hillman:** Faith  
11:00  
B. Schwark  
24640 Veterans Memorial Hwy; 49727

**Holland:** Lord of Life  
9:00  
D. McQuality  
512 S Waverly Rd; 49423

### OHIO

**Bowling Green:** Abiding Word  
10:00  
K. Mellon  
17202 N Mercer Rd; 43402

**Deshler:** Peace  
9:30  
T. Smuda  
5-039 County Rd G; 43516-9788

### PENNSYLVANIA

**Irwin:** Zion  
10:30  
B. Leonatti  
351 Robbins-Station Rd; 15642
CIRCUIT 4

ILLINOIS

Lombard: St. Timothy
10:15 (S 9:00)
E. Bryant
547 N Main St; 60148

Avon: Good Shepherd
10:15
G. Lilienthal
7105 E US Hwy 36; 46123

Hobart: Grace
9:00
F. Lams
6240 Grand Blvd
Mail: 1031 Hickey St; 46342

Indiana

Portage: Hope
10:30
P. Lepak
6322 Portage Ave; 46368

CIRCUIT 5

WISCONSIN

Cottage Grove: Abiding Shepherd
9:00 & 10:45, Mon. 7:00 p.m.
N. Krause
406 West Cottage Grove Rd; 53527

Cottage Grove: Western Kaishkong
9:30
vacant
2633 Church St; 53527

Madison: Grace
10:00 (S 9:00)
T. Gullixson
1 South Rosa Rd; 53705

Madison: Holy Cross
8:00 & 10:30, Mon. 6:30 p.m.
(S 8:00 & 10:00, Mon. 6:30 p.m.)
M. Bartels, B. Tweit
2670 Milwaukee St; 53704

Madison: Our Saviour's
9:15, Sat. 5:30 p.m.
(S 9:15, Sat. 5:30 p.m., Mon. 6:30 p.m.)
B. Homan
1201 Droster Rd; 53716

Okauchee: Holy Trinity
7:45 & 10:15 (S 8:30, Thu. 7:00 p.m.)
J. Madson
35181 Wisconsin Ave
Mail: PO Box 146; 53069

Oregon: Faith
9:00
W. Mack
143 Washington St; 53750

Portage: St. Paul's
9:00
W. Grimm
W11355 Hwy 127 (6 miles NW)
Mail: 212 Volk St; 53901

West Bend: Trinity
8:00 & 10:00, Mon. 7:15 p.m.
K. Schmidt
1268 Pleasant Valley Rd; 53095

Wisconsin Dells: Newport
10:30
W. Grimm
N8794 Peterson Rd (4 miles E)
Mail: 212 Volk, Portage; 53901
CIRCUIT 4

ILLINOIS

Lombard: St. Timothy
10:15 (S 9:00)
E. Bryant
547 N Main St; 60148

Indiana

Avon: Good Shepherd
10:15
G. Lilienthal
7105 E US Hwy 36; 46123

Hobart: Grace
9:00
F. Lams
6240 Grand Blvd
Mail: 1031 Hickey St; 46342

CIRCUIT 5

WISCONSIN

Okauchee: Holy Trinity
7:45 & 10:15 (S 8:30, Thu. 7:00 p.m.)
J. Madson
35181 Wisconsin Ave
Mail: PO Box 146; 53069

Oregon: Faith
9:00
W. Mack
143 Washington St; 5375

Portage: St. Paul's
9:00
W. Grimm
W11355 Hwy 127 (6 miles NW)
Mail: 212 Volk St; 53901

West Bend: Trinity
8:00 & 10:00, Mon. 7:15 p.m.
K. Schmidt
1268 Pleasant Valley Rd; 53095

Wisconsin Dells: Newport
10:30
W. Grimm
N8794 Peterson Rd (4 miles E)
Mail: 212 Volk, Portage; 53901

Cottage Grove: Abiding Shepherd
9:00 & 10:45, Mon. 7:00 p.m.
N. Krause
406 West Cottage Grove Rd; 53527

Cottage Grove: Western Kaibknong
9:30
vacant
2633 Church St; 53527

Madison: Grace
10:00 (S 9:00)
T. Gullixson
1 South Rosa Rd; 5705

Madison: Holy Cross
8:00 & 10:30, Mon. 6:30 p.m.
(S 8:00 & 10:00, Mon. 6:30 p.m.)
M. Bartels, B. Tweit
2670 Milwaukee St; 53704

Madison: Our Saviour's
9:15, Sat. 5:30 p.m.
(S 9:15, Sat. 5:30 p.m., Mon. 6:30 p.m.)
B. Homan
1201 Droster Rd; 53716
CIRCUIT 6

WISCONSIN

Amherst Junction: Our Savior’s
5:30 Sat.
G. Haugen
5355 Hwy K
Mail: N6916 TU Lakes Rd, Scandinavia; 54977

Bloomer: Good Shepherd
9:30
R. Otto
1504 Vine St; 54724

Eau Claire: Ascension
9:00, Mon. 6:30 p.m.
P. Sullivan
1500 Peterson Ave; 54703

Eau Claire: Pinehurst
9:00, Mon. 6:30 p.m.
vacant
3304 Fern Ct; 54703

Elderon: Our Savior’s
9:00
T. Skaaland
Hwy 49 N; 54429

Green Bay: Christ the King
9:00, Thu. 6:30 p.m. (Apr.–Nov.)
9:00, Sat. 5:00 p.m. (Dec.–Mar.)
L. Buelow
1700 Cardinal Lane; 54313

Iola: Redeemer
9:00
R. Holtz
125 North St
Mail: PO Box 95; 54945-0095

Marinette: First Trinity
8:00 & 10:00 (S 9:00)
E.C.F. Stubenvoll, Jr.
920 Wells St; 54441

Menomonie: St. Katherine’s
10:30 (last Sunday of month: 8:30)
S. Kauffeld
E7250 N Cty Hwy E
Mail: N4931 572nd St; 54751

Omro: Messiah
9:00
G. Haugen
5535 Hwy K, Oshkosh
Mail: PO Box 214; 54963-0214

Shawano: St. Martin
9:00
J. Smith
W8032 Belle Plaine Ave
Mail: W8079 Belle Plaine Ave; 54166

CIRCUIT 7

IOWA

Ames: Bethany
Sat: 7:30 p.m.
M. Hoesch
3113 Diamond St
Mail: 3219 Diamond Ave; 50010

Calmar: Trinity
10:30
vacant
306 Clark St
Mail: 611 W Court St, New Hampton; 50659

Forest City: Forest
9:00
vacant
546 West M St; 50436

Indianola: Good Shepherd
9:00
R. Harting
202 North Kenwood; 50125

Lake Mills: Lake Mills
9:15
K. Hermanson
107 N 1st Ave E
Mail: 106 13th St S, Northwood; 50459

Lake Mills: Lime Creek
8:00*
K. Hermanson
4 miles N, 1 mile W
Mail: 106 13th St S, Northwood; 50459

Lawler: Saude*
D. Larson
10 miles N, 1 mile W
Mail: 2940 Stevens Tr; 52154

New Hampton: Jerico*
D. Larson
9 miles N, 3 miles E
Mail: 2940 Stevens Tr, Lawler; 52154

Newton: Grace
9:00
M. Hoesch
814 1st Ave E
Mail: 3219 Diamond St, Ames; 50010

Northwood: First Shell Rock
10:45
K. Hermanson
1406 Central
Mail: 106 113th St S; 50459

Newton: Sonber
8:00*
K. Hermanson
10 miles W, 1 mile S
Mail: 106 13th St S; 50459

Parkersburg: Faith
9:30
vacant
608 Sixth St; 50665
Mail: PO Box 149

Riceville: Immanuel
6:00 p.m.
K. Hermanson
Main St
Mail: 106 13th St S, Northwood; 50459

Scarville: Center*
T. Rank
5 miles S
Mail: PO Box 105; 50473

Scarville: Scarville Synod*
T. Rank
411 Logan St
Mail: PO Box 105; 50473

Thompson: Zion
10:30
vacant
226 Monroe St; 50478

New Hampton: Redeemer
8:30
vacant
West Court & North Sherman
Mail: 611 West Court St; 50659
CIRCUIT 6

**WISCONSIN**

**Amherst Junction:** Our Savior's
5:30 Sat.
G. Haugen
5355 Hwy K
Mail: N6916 TU Lakes Rd, Scandinavia; 54977

**Bloomer:** Good Shepherd
9:30
R. Otto
1504 Vine St; 54724

**Eau Claire:** Ascension
9:00, Mon. 6:30 p.m.
P. Sullivan
1500 Peterson Ave; 54703

**Eau Claire:** Concordia
8:00, 10:30 (S 9:00, Mon. 7:00 p.m.)
F. Theiste
3715 London Rd; 54701-7813

**Eau Claire:** Pinehurst
9:00, Mon. 6:30 p.m.
vacant
3304 Fern Ct; 54703

**Elderon:** Our Savior's
9:00
T. Skaaland
Hwy 49 N; 54429

**Green Bay:** Christ the King
9:00, Thu. 6:30 p.m. (Apr.–Nov.)
9:00, Sat. 5:00 p.m. (Dec.–Mar.)
L. Buelow
1700 Cardinal Lane; 54313

**Iola:** Redeemer
9:00
R. Holtz
125 North St
Mail: PO Box 95; 54945-0095

**Marinette:** First Trinity
8:00 & 10:00 (S 9:00)
E.C.F. Stabenholl, Jr.
920 Wells St; 54443

**Menomonie:** St. Katherine's
10:30 (last Sunday of month: 8:30)
S. Kauffeld
E7250 N Cty Hwy E
Mail: N4931 572nd St; 54751

**Omro:** Messiah
9:00
G. Haugen
5535 Hwy K, Oshkosh
Mail: PO Box 214; 54963-0214

**Shawano:** St. Martin
9:00
J. Smith
W8032 Belle Plaine Ave
Mail: W8079 Belle Plaine Ave; 54166

CIRCUIT 7

**IOWA**

**Ames:** Bethany
Sat. 7:30 p.m.
M. Hoesch
3113 Diamond St
Mail: 3219 Diamond Ave; 50010

**Calmar:** Trinity
10:30
vacant
306 Clark St
Mail: 611 W Court St, New Hampton; 50659

**Forest City:** Forest
9:00
vacant
546 West M St; 50436

**Indianola:** Good Shepherd
9:00
R. Harting
202 North Kenwood; 50125

**Lake Mills:** Lake Mills
9:15
K. Hermanson
107 N 1st Ave E
Mail: 106 13th St S, Northwood; 50459

**Lake Mills:** Lime Creek
8:00*
K. Hermanson
4 miles N, 1 mile W
Mail: 106 13th St S, Northwood; 50459

**Lawler:** Saude*
D. Larson
10 miles N, 1 mile W
Mail: 2940 Stevens Tr; 52154

**New Hampton:** Jerico*
D. Larson
9 miles N, 3 miles E
Mail: 2940 Stevens Tr, Lawler; 52154

**Newton:** Grace
9:00
M. Hoesch
814 1st Ave E
Mail: 3219 Diamond St, Ames; 50010

**Northwood:** First Shell Rock
10:45
K. Hermanson
1406 Central
Mail: 106 13th St S; 50459

**Northwood:** Somber
8:00*
K. Hermanson
10 miles W, 1 mile S
Mail: 106 13th St S; 50459

**Parkersburg:** Faith
9:30
vacant
608 Sixth St; 50665
Mail: PO Box 149

**Riceville:** Immanuel
6:00 p.m.
K. Hermanson
Main St
Mail: 106 13th St S, Northwood; 50459

**Scarville:** Center*
T. Rank
5 miles S
Mail: PO Box 105; 50473

**Scarville:** Scarville Synod*
T. Rank
411 Logan St
Mail: PO Box 105; 50473

**Thompson:** Zion
10:30
vacant
226 Monroe St; 50478
Thornton: Richland
10:30 (S 9:30)
S. Schmeling
300 Elm St
Mail: PO Box 86; 50479

Waterloo: Pilgrim
9:00
D. Finn
3815 Ansborough Ave; 50701

Waukon: King of Grace
9:00
J.K. Smith
101 2nd St NW
Mail: 110 Tanager Rd, Mankato MN 56001

MINNESOTA

Albert Lea: Our Savior's
9:00 (S 9:00, Mon. 7:00)
W. Halvorson
320 W College St; 56007

Manchester: Manchester
9:00 (S 10:30)
D. Schmidt
101 McKinley
Mail: PO Box 188, Hartland; 56042

Hartland: Hartland
10:45 (S 9:00)
D. Schmidt
414 Broadway
Mail: PO Box 188; 56042

Lengby: St. Paul
10:30
S. Stafford
38978 450th St SE
Mail: PO Box 26; 56549

Lengby: St. Paul
10:30
S. Stafford
38978 450th St SE
Mail: PO Box 26; 56549

MINNESOTA

Circuit 8

Audubon: Immanuel
9:30
D. Thompson
180 E Swan Dr
Mail: Box 187; 56511

Bagley: Our Savior's
9:00
S. Stafford
5 miles W on Hwy 2
Mail: PO Box 26, Lengby; 56651

East Grand Forks: River Heights
10:15 (S 9:00)
N. Merseth
2214 10th Ave NW; 56721

Grygla: St. Petri
8:00
J. Abrahamson
3 miles E, 1 mile N
Mail: 13478 330th Ave S, Oklee; 56742

Hawley: Our Savior's
10:45
C. Dale
Sixth & Joseph
Mail: PO Box 246; 56549

Roseau: Our Savior's
9:00
T. Zeller
204 4th Ave NE
Mail: 29976 Co Rd 3, Badger; 56714

Traill: Mt. Olive
Sat. 8:30
J. Abrahamson
Mail: 13478 330th Ave S, Oklee; 56742

Traill: Nazareth
1:00 p.m. (S 9:45)
J. Abrahamson
11 miles N, 2 miles E
Mail: 13478 330th Ave S, Oklee; 56742

Ulen: Calvary
9:00
C. Dale
Hwy 32
Mail: PO Box 326; 56585
Thornton: Richland
10:30 (S 9:30)
S. Schmeling
300 Elm St
Mail: PO Box 86; 50479

Waterloo: Pilgrim
9:00
D. Finn
3815 Ansborough Ave; 50701

Waukon: King of Grace
9:00
J.K. Smith
101 2nd St NW
Mail: 110 Tanager Rd, Mankato MN 56001

MINNESOTA

Albert Lea: Our Savior’s
9:00 (S 9:00, Mon. 7:00)
W. Halvorson
320 W College St; 56007

Manchester: Manchester
9:00 (S 10:30)
D. Schmidt
101 McKinley
Mail: PO Box 188, Hartland; 56042

Hartland: Hartland
10:45 (S 9:00)
D. Schmidt
414 Broadway
Mail: PO Box 188; 56042

Audubon: Immanuel
9:30
D. Thompson
180 E Swan Dr
Mail: Box 187; 56511

Bagley: Our Savior’s
9:00
S. Stafford
5 miles W on Hwy 2
Mail: PO Box 26, Lengby; 56651

East Grand Forks: River Heights
10:15 (S 9:00)
N. Merseth
2214 10th Ave NW; 56721

Grygla: St. Petri
8:00
J. Abrahamson
3 miles E, 1 mile N
Mail: 13478 330th Ave S, Oklee; 56742

Hawley: Our Savior’s
10:45
C. Dale
Sixth & Joseph
Mail: PO Box 246; 56549

Lengby: St. Paul
10:30
S. Stafford
38978 450th St SE
Mail: PO Box 26; 56651

CIRCUIT 8

MINNESOTA

Oklee: Oak Park
10:00 (S 11:00)
J. Abrahamson
8 miles N, 4 miles E
Mail: 13478 330th Ave S; 56742

Roseau: Our Savior’s
9:00
T. Zeller
204 4th Ave NE
Mail: 29976 Co Rd 3, Badger; 56714

Trail: Mt. Olive
Sat. 8:30
J. Abrahamson
Mail: 13478 330th Ave S, Oklee; 56742

Trail: Nazareth
1:00 p.m. (S 9:45)
J. Abrahamson
11 miles N, 2 miles E
Mail: 13478 330th Ave S, Oklee; 56742

Ulen: Calvary
9:00
C. Dale
Hwy 32
Mail: PO Box 326; 56585
CIRCUIT 9

MINNESOTA

Apple Valley: Heritage
10:00 (S 9:30)
K. Anderson
13401 Johnny Cake Ridge Rd; 55124

Belview: Our Savior's
8:30 or 11:00* (S 8:30 or 10:00*)
D. Faugstad
06 Main St
Mail: PO Box 187; 56214

Belview: Rock Dell
8:30 or 11:00* (S 8:30 or 10:00*)
D. Faugstad
4 miles NE
Mail: PO Box 187; 56214

Clara City: Faith
9:00
E. Hoeft
4015 SE 115th Ave
Mail: PO Box 796; 56222

Cold Spring: Gloria Dei
10:15 (S 9:00)
C. Hahnke
601 Red River Ave S; 56320

Cottonwood: English
9:00
S.P. Van Kampen
110 East Main St
Mail: PO Box 37; 56229

Farmington: Hope
(Exploratory mission)
D. Oberer
Mail: PO Box 341; 55024

Gaylord: Norwegian Grove
9:00 or 10:30* (S 8:30 or 10:00*)
C. Ferkenstad
33879 State Hwy 22
Mail: 37777 State Hwy 22, St Peter; 56082

Golden Valley: King of Grace
8:15 & 10:45, Mon. 7:00
(S 8:15 & 10:00, Mon. 7:00)
E. Ekhoff, R. Flohr
6000 Duluth St; 55422

Luther: Bethany
10:15
P. Fries
720 N Kniss Ave
Mail: 735 N Freeman Ave; 56156

Mankato: Mt. Olive
8:30 & 10:45, Mon. 7:00
(S 8:30 & 10:00, Mon. 7:00)
J. Petersen, M. Brooks
1123 Marsh St; 56001

North Mankato: Peace
8:00 & 10:30 (S 9:00)
B. Kerkow
2090 Commerce Dr; 56003

Princeton: Bethany
9:00
J. Gernander
801 South Sixth St; 55371

Princeton: Our Savior's
9:00
T. Zenda
18977 17th St; 55371

Rogers: Redeeming Grace
10:00 (S 9:00, Mon. 7:00)
D. Russow
101 Professional Building
14115 James Rd, Suite 6; 55374

St. Peter: Norseland
9:00 or 10:30* (S 8:30 or 10:00*)
C. Ferkenstad
37777 State Hwy 22; 56082

Tracy: Zion
10:15
K. Kluge
200 Emroy Street
Mail: Box 1172; 56175

CIRCUIT 10

MISSOURI

Cape Girardeau: Scriptural
10:00
H. Gieschen
3587 County Rd 635; 63701

Carthage: Faith
10:30
R. Waters
2134 Grand; 64836

Jefferson City: Peace
8:30
E. Gernander
7808 New Church Rd; 65101

Piedmont: Grace
10:30
vacant
114 E Green St; 63957

TEXAS

San Antonio: Faith
10:00
M. Crick
14819 Jones-Maltsberger Rd; 78247

CIRCUIT 11

ARIZONA

Fort Mohave: Family of God
10:15
L. Wentzloff
1863 Panadaro Rd
Mail: PO Box 10949; 86427

Lake Havasu City: Our Saviour
8:00 & 10:30 (S 9:00, Apr–Dec)
T. Hartwig
3163 Maricopa Ave; 86406

Scottsdale: Redeemer
9:00; Queen Creek 4:00 p.m.
D. Webber
7670 E Jomax Rd; 85266

CALIFORNIA

Bell Gardens: Christ the King
10:45
E. Zimdars
6541 Eastern Ave; 90201

Bishop: Our Savior
9:30
C. Wosje
162 Sneden St; 9514

Irvine: Faith
9:00; Queen Creek 4:00 p.m.
J. Kim
8 Hammond St. #103; 92618

Irvine: Asian Mission
12:00 (Korean)
J. Smith
125 Shiloh Rd; 95492

Ukiah: Apostles
10:15
K. Dethlefsen
710 E—S State St
Mail: PO Box 1511; 95482

Windsor: Christ
11:00
J. Smith
125 Shiloh Rd; 95492
CIRCUIT 9

MINNESOTA

Apple Valley: Heritage
10:00 (S 9:00)
K. Anderson
13401 Johnny Cake Ridge Rd; 55124

Belview: Our Savior's
8:30 or 11:00* (S 8:30 or 10:00*)
D. Faugstad
306 Main St
Mail: PO Box 187; 56214

Cape Girardeau: Scriptural
10:00
H. Gieschen
3587 County Rd 635; 63701

Carthage: Faith
10:30
R. Waters
2134 Grand; 68436

Clara City: Faith
9:00
E. Hoeft
4015 SE 115th Ave
Mail: PO Box 796; 56222

Cold Spring: Gloria Dei
10:15 (S 9:00)
C. Hahnke
601 Red River Ave S; 56320

Cottonwood: English
9:00
S.P. Van Kampen
110 East Main St
Mail: PO Box 37; 56229

Princeton: Bethany
9:00
T. Zenda
18977 17th St; 55371

Princeton: Our Savior's
9:00
T. Zenda
18977 17th St; 55371

Rogers: Redeeming Grace
10:00 (S 9:00, Mon. 7:00)
D. Russow
101 Professional Building
14115 James Rd, Suite 6; 55374

St. Peter: Norseland
9:00 or 10:30* (S 8:30 or 10:00*)
C. Ferkenstad
37777 State Hwy 22; 56082

Tracy: Zion
10:15
K. Kluge
200 Emroy Street
Mail: Box 1172; 56175

San Antonio: Faith
10:30
M. Crick
14819 Jones-Maltsberger Rd; 78247

CIRCUIT 10

MISSOURI

Cape Girardeau: Scriptural
10:00
H. Gieschen
3587 County Rd 635; 63701

Carthage: Faith
10:30
R. Waters
2134 Grand; 68436

Jefferson City: Peace
8:30
E. Gernander
7808 New Church Rd; 65101

Piedmont: Grace
10:30
vacant
114 E Green St; 63957

TENNESSEE

CIRCUIT 11

ARIZONA

Fort Mohave: Family of God
10:15
L. Wentzlaff
1863 Panadaro Rd
Mail: PO Box 10949; 86427

Lake Havasu City: Our Saviour
8:00 & 10:0 (S 9:00, Apr–Dec)
T. Hartwig
3163 Maricopa Ave; 86406

Scottsdale: Redeemer
9:00; Queen Creek 4:00 p.m.
D. Webber
7670 E Jomax Rd; 85266

CALIFORNIA

Irvine: Faith
10:45
E. Zimdars
6541 Eastern Ave; 90210

Irvine: Asian Mission
12:00 (Korean)
J. Kim
8 Hammond St. #103; 92618

Irvine: Redeemer
9:00
W. Stehr
Mail: 52 Cleret; 92614

Ukiah: Apostles
10:15
K. Dethlefsen
710 E—S State St
Mail: PO Box 1511; 95482

Windsor: Christ
11:00
J. Smith
125 Shiloh Rd; 95492
CIRCUIT 12

OREGON

Myrtle Creek: St. Matthew
11:00
E. Fiedler III
436 Old North Pacific Hwy; 97457

North Bend: Resurrection
10:30
J. Wilson
1890 Monroe #2
Mail: 1320 Ford Ln; 97459

Sutherlin: Christ
8:30
F. Fiedler III
161 W 2nd St
Mail: Box R; 97479

The Dalles: Bethany
11:00
J. Jacobsen
2323 East 12th St; 97058

UTAH

West Jordan: Hope
8:00 & 10:30
A. Hamilton
2930 W 9000 S; 84088

WASHINGTON

Tacoma: Parkland
8:00 & 10:30, Mon. 6:30
G. Obenberger, H. Bartels
120 123rd St South; 98444

Yelm: Our Redeemer
10:45
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June 21, 2007

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“The Evangelical Lutheran Synod Foundation is established for the purpose of soliciting gifts, other than for current operating funds, for the synod, its agencies, and as requested, for its congregations and for the theological seminary, college, and other institutions related to the synod. The foundation is to encourage the making of wills, gift annuity agreements, trust agreements, insurance contracts, etc., under which the synod or any of its parts or agencies may become an actual or contingent beneficiary.”—(Adopted by the Evangelical Lutheran Synod, 1969.)

IS GOD’S WILL INCLUDED IN YOUR WILL?
The foundation is ready to serve those who are concerned about their responsibility to our Lord and Savior Jesus Christ, as well as those who are concerned about the needs of our church. It stands ready to serve as no other agency can.

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The Evangelical Lutheran Synod Foundation is ready to receive, administer, and distribute gifts of money designated for the general work of our church or any specific phase of its activities. Such gifts may be designated for any purpose the donor may desire, and they may be divided in any way.

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B. GIFTS OF REAL ESTATE AND OTHER PROPERTY

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C. BEQUESTS THROUGH WILLS

In a very real sense your will is a continuation of your own life and influence. It is an expression of your wishes, a document that acts as your representative in distributing the material things you leave behind. Only you know how you wish them distributed. Only you have the power and the right to make your own will. If you don't have a will, the state makes a will for you through the laws that apply when a person leaves no will.

The ELS Foundation urgently appeals to you: Make a will, and make your will a “Christian” will by remembering the Lord Jesus Christ and His Church in it.
Gift Annuity Agreements, Life Income Gift Agreements, Life Insurance Gifts, Gifts Through Trusts, and Memorial Gifts, may be used; and the foundation is ready to serve you or counsel with you.

Legal Form for Gifts to the Evangelical Lutheran Synod Foundation
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I give, devise and bequeath to the EVANGELICAL LUTHERAN SYNOD FOUNDATION (a Minnesota Corporation):

(insert sum of money or description of property which sum, or property, or proceeds thereof)
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