Report of the
97th Annual Convention
of the
Evangelical Lutheran Synod

Mankato, Minnesota
June 15–18, 2014
REPORT OF THE
97TH REGULAR CONVENTION
OF THE
EVANGELICAL LUTHERAN SYNOD

and the

58TH ANNUAL MEETING
OF
BETHANY LUTHERAN COLLEGE, INC.

Convention Theme:

Engaging Others With Jesus in Times of Trial

Essayist:
The Rev. Thomas Rank

Compiled by
The Rev. Craig A. Ferkenstad, Secretary

Held at
BETHANY LUTHERAN COLLEGE

Mankato, Minnesota
June 15–19, 2014
Artwork by Paul Fries
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THE CONVENTION DAY BY DAY
SYNOD SUNDAY, JUNE 15, 2014

The 97th Regular Convention of the Evangelical Lutheran Synod and the 58th 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. Timothy Zenda (Princeton, Minnesota) preached the sermon based upon 2 Corinthians 1:3–5 under the theme “Communicating Christian Comfort.” The Rev. Luke Ulrich (Mankato, Minnesota) served as the liturgist.

MONDAY, JUNE 16, 2014

The first working day of the 97th Regular Convention of the Evangelical Lutheran Synod and the 58th Annual Meeting of the Bethany Lutheran College Corporation was opened with a devotion conducted at 9:30 a.m. in Trinity Chapel. The chaplain, the Rev. Nicholas Proksch (Holland, Michigan) preached the opening sermon based on 2 Corinthians 4:7–16 under the theme “Engaging Others because of our Times of Trial.” Just as children are often drawn to play with litter and garbage on the ground, that’s how we look to God when we sinfully find our consolation and happiness in earthly things alone and can’t let go of them. Often God uses times of trial to focus our eyes on his spiritual treasures. Through Jesus, His life, death on the cross, and resurrection He has won eternal blessings for us, even heaven itself. With these blessings, we are at peace, ready to depart this world in peace, and ready to lose everything temporary between now and then, since indeed on our deathbed, all will be lost except what’s important—the eternal. So now with this treasure in mind and the fact that times of trial accentuate and show the real value of this treasure, we have a great reason to engage others with Jesus.

Thus Paul writes: “We also believe, and so we also speak.” The Service included the Order of Matins and the singing of the hymns “We Now Implore God the Holy Ghost,” and “Lord, Thee I Love with All My Heart.”

After those in attendance assembled in the convention auditorium, Secretary Ferkenstad announced that the roll had been gathered at the credentials desk. Seventy-six permanent voting members and thirty-three permanent advisory members responded to the initial gathering of the roll. By the end of the first working day there were eighty-four voting members, thirty-
nine permanent advisory members, and ninety-five delegates were present. By the conclusion of the convention there were ninety-two permanent voting members, thirty-nine permanent advisory members, and 109 delegates who had registered their attendance.

At 10:17 a.m. President Moldstad declared the 97th Regular Convention of the Evangelical Lutheran Synod and the 58th 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.” He then led the assembly in prayer.

President Moldstad read the President’s Message saying that whether in the life of the church at large or in the life of each one of us personally, challenges regularly spotlight the moment of truth. What would happen if the entire church—every man, woman and child as baptized followers of Christ—were to view each obstacle in the course of life as a propitious moment to shine the light of God's truth? The power for all of our challenges is God’s holy gospel where the heart of the sinner is touched. When the sinner hears that there is confidence for daily living all because of God’s great love in crediting to us the righteousness of Jesus his Son, then tremendous miracles truly can do and do occur.

A video presentation was made concerning the synod’s budget and how the synod annually expends the funds gathered by our ELS congregations. A thank-you was also extended for the many gifts received. Following the video presentation, the floor was opened for discussion and President Moldstad drew attention to the printed financial statements and to the total 2013 expenditures of $3,492,649.

Greetings were read from the Rev. Petr Krakora and the Rev. Martin Vrsecky (Czech Evangelical Lutheran Church), the Rev. Martin Wilde (president of the Evangelical Lutheran Free Church in Germany), Guillermo Carrera (Evangelical Lutheran Synod of Peru), and the Rev. Solomon Mamadi (Lutheran Mission of Salvation—India).

The convention suspended its rules to allow the election of the 2015 Committee on Nominations to begin on Monday morning. Committee assignments also were made and work was assigned. The chaplain closed the session with prayer. Committee meetings took place during the afternoon.

TUESDAY, JUNE 17, 2014

The Tuesday morning devotion was conducted by the Rev. David Locklair (Thornton, Iowa) who preached a sermon based upon Luke 5:17–26 under the theme “Engaging Others who are in Times of Trial.” We see simply from a cursory look at our world that all people go through times of trial. We can see this in the ways that they connect and relate to themes of suffering. There is one root cause for all suffering: sin. In our sin we often fail to engage others who are in times of trial with the help they need. We all too often exploit their suffering or in our laziness fail to engage with true help. Praise be to God that there is a Divine Physician who has the cure all need! Jesus is that Physician who gives us life and healing by His own righteous life and innocent death. His blood covers us in forgiveness. His righteous life covers us in perfection.

![ Clarence Mankin, Rev. Daniel McQuality (Grace Lutheran, Lincoln, Illinois), Rev. Benjamin Wiechmann, Rev. Paul Webber, Rev. Paul Lange, Rev. Jesse DeDeyne ]
His healing flows to us in word and sacrament. We are thus equipped to direct people to the right Physician—Jesus Christ—and the right “hospital”—our local congregation—that they may receive true comfort in time of trial just as we do. The devotion included the singing of the hymn “All My Heart Sings and Rejoices.”

Following the normal preliminaries, the Synodical Membership Committee reported. Four pastors and one congregation were received into membership. The new members were invited to the stage and welcomed by the president.

The convention then proceeded with the election of a president and vice-president. With 191 eligible voters present, following a first ballot, Secretary Ferkenstad announced that the Rev. John Moldstad Jr. was elected to a four-year term as the president of the Evangelical Lutheran Synod by a majority of 110 votes out of 170 votes cast. President Moldstad announced his acceptance of the call and expressed his appreciation to the Evangelical Lutheran Synod. On a second ballot, the Rev. Glenn Obenberger was elected to a four-year term as the vice-president of the Evangelical Lutheran Synod by a majority of 92 out of 181 votes cast. Following the election of the president and vice-president, the chaplain led the assembly in prayer and the convention sang the hymn verse “Lord Jesus, Who Art Come.”

President Mark Schroeder addressed the convention speaking of our fellowship in Christ which extends throughout the world. He also spoke about the discussions which have been occurring with the Lutheran Church–Missouri Synod. When the WELS suspended fellowship, there also was a synodical resolution expressing the hope that future discussions would occur with the LCMS. After a half-century, President Schroeder expressed his pleasure that these informal discussions are taking place and said that if there is anything which we can do to encourage the LCMS to return to its scriptural ways, we should do so.

The afternoon session began at 1:30 p.m. with the singing of a hymn verse from “In Thee in Gladness.” The session consisted of reports from the committees on Elementary Education, World Outreach, and Finances. A resolution was passed transferring all real estate and buildings related to Bethany Lutheran College and Bethany Lutheran Theological Seminary to Bethany Lutheran College, Inc. It was explained that this resolution does not weaken the synod’s relationship with the college because the voting membership of Bethany Lutheran College, Inc. is identical with the voting membership of the Evangelical Lutheran Synod and the synod’s Board of Trustees also serves as the Board of Directors of Bethany Lutheran College, Inc. (cf. Bylaws of Bethany Lutheran College, Inc., Article I.F and Articles of Incorporation of Bethany Lutheran College, Inc., Article VII.B).

Presentations were made on behalf of the Board for World Outreach and Higher Education. A video presentation, within the Higher Education presentation, summarized the recently completed Faithful Future campaign for the college which resulted in excess of $30 million being received.

At 4:45 p.m. the convention recessed to Trinity Chapel where the Anniversary Service was conducted at 5:00 p.m. by the Rev. Christopher Dale (Port St. Lucie, Florida). The sermon was based upon John 20:19–23 and included the singing of the hymns “In Jesus’ Name” and “Jesus I Will Never Leave.”

**WEDNESDAY, JUNE 18, 2014**

Following a seven-inch rainfall during the previous evening, the Wednesday morning devotion was conducted by the Rev. Nicholas Proksch (Holland, Michigan) who based his sermon upon Acts 28:16–24,30–31 under the theme: “Engaging Others in Spite of Our Times
of Trial." There are many things over which we may think we have control, but the reality is that we have control over very little in life. Times of trial reveal how helpless we really are. Sometimes we distrust God’s control of our lives; sometimes we sinfully worry about things beyond our control. However, we have no need to doubt God’s control for our good. God worked Jesus’ humble life and shameful death on the cross for good—the forgiveness of our sins and a resurrection from death—so we know God can and does work all things for our good, especially our spiritual, eternal good. Paul while under arrest at the end of Acts didn’t have control over much, but he still joyfully engaged others with Jesus in spite of that time of trial. We then too rejoice that God has allowed us to engage others with Jesus in whatever circumstances we find ourselves in, even in spite of our times of trial. The devotion included the singing of the hymn “Why Should Cross and Trial Grieve Me.”

After the normal preliminaries, President Moldstad introduced the essayist, the Rev. Thomas Rank (Scarville, Iowa). The essayist began reading the essay, Engaging Others with Jesus—in Times of Trial. Discussion followed.

Mr. Marlin Goebel was acknowledged and thanked for his many years of service on the Board for World Outreach (Board for Foreign Missions).

The convention continued with the report of the Doctrine Committee. President Moldstad commented that the discussions taking place with the Lutheran Church–Missouri Synod are informal meetings which are intended to clarify those things which may have been confusing in the past and also to encourage confessional Lutheranism.

The Parish Services Committee also reported. Presentations were made on behalf of the Lutheran Home Association and Wisconsin Lutheran Child and Family Service. A presentation also was made on behalf of the WELS Commission on Special Ministries as the synod was chastised for lack of participation in the WELS programs for military personnel.

A motion was made to extend the time to allow for the completion of the reading of the essay. Beginning at 4:15 pm, the essayist concluded the reading of the essay, Engaging Others with Jesus—in Times of Trial. Additional discussion followed and thanks was extended to the essayist.

The president extended thanks to the Pages, College Staff (Greg Costello, Carrie Flanagan, and others), Essayist (Thomas Rank), Chaplain (Nick Proksch), Tellers, Synod Secretary (Craig Ferkenstad), Denise Luehmann, and Elsa Ferkenstad.

In the president’s concluding remarks, he directed the convention to 2 Corinthians 4:17 and the great blessings which God gives us through the Christ and the eternal glory which awaits us.

At 5:44 p.m. the president declared the 97th Regular Convention of the Evangelical Lutheran Synod and the 58th 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 convention was closed, by the chaplain, with prayer and the singing of the hymn “Peace to Soothe Our Bitter Woes.”

Following the adjournment of the convention, the Communion Services was conducted in Trinity Chapel beginning at 7:30 p.m. The Rev. B.Kerkow (Leander, Texas) preached the sermon and the Rev. T.Buelow (Carthage, Missouri) served as liturgist.

Soli Deo Gloria
ROLL CALL OF PERMANENT MEMBERS

ACTIVE MEMBERSHIP

1. Pastors serving member congregations:
   *Members having the right to vote*
   Excused: J.Luplow, H.Mosley, M.Rogers, G.Smith, R.Tragasz, R.VanMehren

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
   Excused: T.Smuda
   Absent: D.Finn

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

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: M.DeGarmeaux, B.Klebig, D.Marzolf

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

6. Ordained clergymen serving in home and foreign mission fields or in church-related organizations:
   *Advisory membership: Not having the right to vote*
   Present: K.Madson
   Absent: T.Erickson, D.Haeuser, Y.Kim, T.Schultz
7. Pastors emeriti:
   *Advisory membership: Not having the right to vote*
   Excused: M.Doepel

8. Teachers serving in schools of member congregations:
   *Advisory membership: Not having the right to vote*
   Present: D.Aswege, S.Beilke, L.Rude, T.Thies, J.Young
   Excused: A.Labitzky
   Absent: R.Brei, J.Gregovich, T.Schubkegel, C.Zibrowski

Inactive Membership
   *Advisory membership: Not having the right to vote*
   Present: G.Sahlstrom, C.Sielaff
   Excused: D.Jaech, B.Homan
   Absent: E.Gernander, D.Meyer

Individuals
   Present: S.Born, D.Bruss, M.Meyer
## 2014 REPRESENTATIVES ELIGIBLE TO VOTE

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20. Assistant Secretary
Dr. Michael Smith

21. Convention Manager
Mr. Greg Costello
PRESIDENT'S MESSAGE

Dear esteemed Pastors, Delegates and Friends of our Evangelical Lutheran Synod. Greetings to each of you in the name of our blessed Redeemer, the Lord Jesus Christ.

Next to the apostles of our Lord and the early martyrs of the Christian faith, the German theologian whose name we bear knew what it was like to endure persecution for confessing the doctrine of holy Scripture. Yesterday, June 15, marked the day in 1520 when Martin Luther was placed under the excommunication ban by the Roman Church. Pope Leo X's action against Luther was called *Exsurge Domine*, the first words in the Latin of that papal bull. The ban stated Luther was a traitor of the church. It ordered his works burned. It demanded he take back what he had written or said, and that he submit to the church's authority within 60 days from his time of receiving the notice of excommunication. Luther apparently did not receive the actual document until four months later, October 10, 1520. So, when the sixty days had expired, he—in defiance of the decree—boldly set a blaze of his own. On December 10, 1520, the students and residents of Wittenberg, Germany, cheered as books of Rome's Canon Law and the papal bull itself were tossed into the fire for consumption.

You know the rest of the story. Luther eventually was summoned to appear before a diet in the town of Worms. This was an official congress set up by the new emperor (Charles V). At Worms Luther was under a mandate to recant his teachings and writings. Firmly he replied that he could not do so. He said his conscience was captive to the Word of God. God then spared his life through an arranged friendly kidnapping, hauling Luther off to a castle. At the Wartburg fortress Martin was used by God to expand more than ever the Reformation movement through his translating Holy Scripture into the common language of the people. Little did Luther understand at the time of receiving that papal bull in October of 1520 how much God would accomplish for the sake of advancing the Gospel in the years, decades and centuries which were to follow.

What moved Luther to be so unflinching? Nothing arising from inside his sinful human character. He was moved by a love for the Savior, a power worked in him through the Holy Spirit. It was the apostolic attitude, “We cannot help but speak the things which we have seen and heard” (Acts 4:20). In fact, a letter from Luther penned to a pastor at the time of his receiving the *Exsurge Domine* shows what really drove him in the middle of his troubles and trials: “It is but a little thing that we should die with the Lord, who in our flesh laid down his life for us.”

It is interesting to observe how Luther, in providing his “What does this mean?” for the Sixth Petition of the Lord’s Prayer (“…and lead us not into temptation”), did not include the thought of asking God to prohibit us from going through any kind of trial. Rather, he carefully worded his explanation in his *Small Catechism* (1529) like this: “God certainly tempts no one to sin, but we pray in this petition that God would guard and keep us so that the devil, the world and our own sinful flesh may not deceive us nor lead us into misbelief, despair and other shameful sin and vice; and though we be thus tempted, that we may still in the end overcome and retain the victory.” In other words, we believers in Christ, who know the Lord has all things under his providence, even pray “lead us not into sin, but lead us into trial—if need be.” God alone knows, just as in the relatively short life of Luther (1483–1546), when and if a time of testing is needed for each one of us or for the church as a whole in order “to step up to the plate”—so to speak.

The early Christians did not shrink from opportunities to proclaim Christ in spite of herculean challenges for the Gospel in the days following Pentecost. And the Lord blessed

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his people greatly (cf. Acts 8:1, 4). Nor did boil-riddled Job, in the middle of his lengthy ordeal, capitulate to the urging of his wife to curse God and die (Job 2:9). Instead, Job wisely responded: “You are talking like a foolish woman. Shall we accept good from God, and not trouble?” (Job 2:10). And who can forget one more vivid example of a Christian’s confessional tenacity in a demonically dark moment? The believing malefactor on the cross turned to his cohort in crime hurling insults at the Lord of Glory and then with a word of reproof reached out to that lost soul: “Don’t you fear God? We are punished justly, for we are getting what our deeds deserve. But this man has done nothing wrong” (Luke 23:41).

Whether in the life of the church at large or in the life of each one of us personally, challenges regularly spotlight the moment of truth. Often we are impressed with an individual who, because of a traumatic accident, overcomes serious odds and goes on to accomplish wonderful achievements—not in spite of a handicap but even because of the handicap. Think of artists or musicians who produced masterpieces because of a personal trial and would never have dreamed how their difficulties would serve for the world’s greater good. How much more doesn’t this occur in the church? What would happen if the entire church—every man, woman and child as baptized followers of Christ—were to view each obstacle in the course of life as a propitious moment to shine the light of God’s truth? This is the focus for this year’s convention: Engaging Others With Jesus in Times of Trial.

The theme intends to have us realize how, in our various vocations and life’s journeys, the hardships we experience personally and the sad state of religious affairs in our society can be turned to door-openers for the message of Christ’s saving grace. God continues to use Christian stamina, Christian confession, Christian conduct, and Christian witness to advance his kingdom, in ways we often are unaware. As we come across acquaintances, friends, or relatives experiencing the tedious side of life, we can direct them to what counts. We need not answer every question they have, but we know the perfect antidote for all of life’s troubles. A pair of authors addressing Luther’s approach to the theology of the cross put it this way: “Standing in the shadow of the cross, believers do not always have an explanation for the evil others encounter. They have something better. They bring the person of Christ and the restoration of life from his empty tomb to those whose lives are ragged and torn.” Again, the same writers remark: “The theology of the cross blocks the human glance into the depths of the mysteries of God and draws our gaze to the person of Christ. He is God’s definitive answer to these dilemmas and all others.”

In 2011 our synod adopted a strategic plan. The plan’s vision has had this overall goal: “In the next five years we will learn more faithfully to engage others with Jesus.” An internal assessment of the plan is included in the Planning and Coordinating Committee’s report to this year’s convention. Retreats have been held. Mission work is going on—both at home and abroad. Preschools and Lutheran elementary schools are still emphasized. Our Bethany Lutheran College and our Bethany Lutheran Theological Seminary continue to function as beacons of light. But there is so much to be done. Can we move forward in a more determined way to touch those who do not yet know the Savior and his grace? How long is left before the Lord returns? How long is left before the life of each one of us is at an end as far as this present world is concerned? Is each of our synod’s churches, no matter the size and no matter how long it has been in existence, viewing itself “as a mission congregation”?

We thank God for the individual and collective gifts we have at our disposal! The more we think of the things for which we have reason to praise our great Benefactor, the less we will be inclined to become worried, frightened or dejected. The singing blind man on a street corner lifting his white cane as he enters a crosswalk serves as a vivid reminder how God has promised to be with us in our daily walk and this alone gives us reason always to rejoice. You and I

cannot foresee the dangers on the roadway ahead, but we can know we have an all-seeing, all knowing, wise and loving Savior who gives us his commission and adds: “And surely I am with you always, to the very end of the age” (Matthew 28:20).

Reflect on the blessings we have in our church body:

- God has blessed us with a good confession of faith. Our pastors and teachers are unified in presenting the doctrine of Holy Scripture. We are deeply committed to the Lutheran Confessions as the correct exposition of God’s Word. This is not a blessing to be taken lightly. Many churches today do not have such unity, even on the central doctrines of sin and grace and salvation by faith in Christ alone.
- There is an emphasis in our preaching and teaching on solid Law and Gospel application. Dr. U. V. Koren, a prominent leader in the old Norwegian Synod described the importance of this careful approach to preaching: “If we preach only concerning forgiveness of sin (righteousness) but not concerning repentance, then that doctrine would neither be understood, nor would it bear fruit. For without repentance there is no faith and consequently no justification by faith. … [T]o such souls ‘justification by faith’ will be only an empty phrase or a soft pillow—often both.”
- We appreciate the dedication of our pastors, teachers and missionaries in our synod, and are grateful also to their families for what they often forego for the sake of benefiting the cause of Christ’s Gospel. “How beautiful are the feet of those who bring good news!” (Romans 10:15)
- We have resources for mission outreach. Yes, there have been some necessary cutbacks in recent years, but the Lord still provides us with generous financial gifts from our people—wonderful expressions of love for the Savior.
- Even more beneficial than the necessary donations are the sincere prayers offered by our people to have these resources put to good use as we ask his kingdom come. God promises to hear these petitions.
- He also gives us the right tools. Most of all, the dynamic Means of Grace—Word and Sacrament—is at our disposal as the Holy Spirit goes about his work in the hearts of sinners. Paul had informed the Thessalonian Christians what was behind the teaching and preaching: “… [O]ur gospel came to you not simply with words, but also with power, with the Holy Spirit and with deep conviction” (1 Thessalonians 1:5).
- Finally, we know how our regular gatherings throughout the synod—in the congregations each Sunday and in our homes daily at our family altars—are times of great blessing and foreshadow what is yet to come. We ponder the love of our Redeemer, rest in the surety of our forgiveness by God, and together look forward to the day of the grand reunion of all believers assembling around the throne of the Lamb (Revelation 7:9–17).

Fellow Christians, we dare not forget these blessings as we face the attacks on our faith. The battlefront in many ways is easy to see—attacks on traditional marriage, lack of respect for life that begins with conception, sexually promiscuous lifestyles, filthy language and blasphemous use of God’s name, disrespect for authority, and the almost militant agenda of the homosexual community. What may not be so easy to see, however, are the demonic assaults that come from unexpected quarters and from philosophical vagaries embedded in our nation’s educational system. Even inside today’s reputable church, many of those known as “evangelicals” who once fought hard for biblical inerrancy have now caved to evolutionary thought on the origin of our world. Look too how significant the number of churches is who have adopted the popular opinion on many matters of morality. What was said of the people at Jeremiah’s time finds ample application today: “The prophets prophesy lies … and my people love it this way”

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(Jeremiah 5:31). The secular humanism spouted in thousands of classrooms across our land despises the existence of God and the supernatural and therefore also regards moral values as subject to change for each generation and even for each individual’s circumstance. But such philosophy is often packaged in a way that would have Christian young people imagine it is more caring to maintain an open mind and not join in condemning viewpoints or life choices as erroneous or evil.

How important it is for all of us to use the effective weaponry God has put at our disposal—not looking to some sneaky political plan enforcing what the church upholds, but looking to the spiritual arsenal of the Word of Christ. “For though we live in the world, we do not wage war as the world does. The weapons we fight with are not the weapons of the world. On the contrary, they have divine power to demolish strongholds. We demolish arguments and every pretension that sets itself up against the knowledge of God, and we take captive every thought to make it obedient to Christ” (2 Corinthians 10:4, 5). For this reason, we commend particularly the Christian education efforts made in our congregations. The Sunday school system, the catechetical instruction by our pastors, and the tireless efforts by a number of our parishes to establish and run Lutheran elementary schools—all are ways to reinforce the Word of Christ that Christian parents desire for the development of their children on the home front.

Of course, the power for all of our challenges is God’s holy gospel (Romans 1:16) where the heart of the sinner is touched. When the sinner hears that there is hope, that there is forgiveness, that there is certainty of heaven, and that there is confidence for daily living all because of God’s great love in crediting to us the righteousness of Jesus his Son, then tremendous miracles truly can and do occur. Christ has lived perfection in our place, has died the death of the damned in our place and has risen again victoriously! This is where and why we have reason for optimism for each of us now and for each generation following.

Faith cannot be bequeathed by one generation to another. It must be born anew in every generation, must be worked through a miracle of the Holy Spirit. As parents can never guarantee the faith of their children, so the church of the present cannot assure the faith of the next generation. She can lay down her teaching in books. She can establish schools in which this doctrine is transmitted to youth. … We transmit this Confession to our children in order that it may become their Confession. Whether it will be their Confession depends solely on the grace of God in the freedom of the Holy Spirit, who through the means of grace, as through instruments, ‘works faith when and where he pleases’ [AC V].

May God grant us his grace and strength to do his holy will. And may he bless our Evangelical Lutheran Synod for the glory of his name and for the salvation of blood-bought souls.

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ORDINATIONS AND INSTALLATIONS

Candidate of Theology Benjamin Wiechmann was ordained and installed as pastor of King of Grace Lutheran Church in Golden Valley, Minnesota, on June 23, 2013. The Rev. Joshua Skogen preached the sermon and the Rev. Erwin Ekhoff performed the rites of ordination and installation. Other pastors participating in the service were the Reverends Matthew Brooks, Craig Ferkenstad, Rodney Flohr, Tim Hartwig, Bruce Janisch (WELS), Jon Ladner (WELS), John Petersen, and David Russow.

Candidate of Theology Jesse DeDeyne was ordained and installed as pastor of Messiah Lutheran Church in Omro, Wisconsin, on June 23, 2013. The Rev. Paul Welke preached the sermon, the Rev. David Locklair served as liturgist, and the Rev. Robert Otto was lector. Pres. John Moldstad performed the rites of ordination and installation. Other pastors participating in the service were the Reverends Roger Holtz, Roger Kneppreth, Carlton Stiellaff, and Michael Smith.

The Rev. Daniel Hartwig was installed as pastor of Holy Trinity Lutheran Church in Okauchee, Wisconsin, on June 23, 2013. The Rev. Jonathan Madson was the liturgist; the Rev. Gaylin Schmeling served as lector; the Rev. James Kassera was the preacher; and the Rev. Kenneth Mellon conducted the rite of installation.

The Rev. Daniel Finn was installed as pastor of Our Redeemer Lutheran Church in Brisbane, Queensland, Australia, on June 30, 2013.

The Rev. Matthew Brooks was installed as pastor of Pilgrim and Faith Lutheran Churches in Waterloo and Parkersburg, Iowa, on July 14, 2013. Circuit Visitor, the Rev. Wayne Halvorson, served as liturgist and lector and performed the rite of installation. The Rev. Shawn Stafford preached the sermon. Other pastors participating in the service were the Reverends Wes Bruss (WELS), Martin Hoesch, and Glenn Smith.

Miss Justine Smith was installed as teacher at Peace Lutheran School in Kissimmee, Florida, on August 4, 2013.

Miss Sara Hoffman was installed as teacher at Peace Lutheran School in Kissimmee, Florida, on August 4, 2013.

The Rev. Luke Ulrich was installed as pastor of Mt. Olive Lutheran Church in Mankato, Minnesota on August 11, 2013. Pastors who participated in the service were the Reverends Daniel Basel, George Enderle (WELS), Jason Enderle (WELS), Michael Enderle (WELS), Erwin Ekhoff, Norman Madson, Don Moldstad, John Petersen, Steve Petersen, Gaylin Schmeling, Timothy Schmeling, and Michael Smith.

Miss Anna Wright was installed as 5–6 grade teacher at Holy Trinity Lutheran School, Okauchee, Wisconsin, on August 18, 2013.

The Rev. Ronald Pederson was installed as pastor of King of Grace Lutheran Church in Waukon, Iowa, on August 25, 2013. The Rev. Kincaid Smith, former pastor of the congregation, served as liturgist; the Rev. Wayne Halvorson, Circuit Visitor, performed the rite of installation, and Pres. Moldstad preached the sermon. Other pastors who participated in the service were the Reverends Daniel Basel, Matthew Brooks, Martin Hoesch, David Locklair, Glenn Smith, and Shawn Stafford.

The Rev. Timothy Schmeling was installed as a professor of religion and history at Bethany Lutheran College on August 25, 2013.

Thalia Pollard was installed as teacher at Scarville Lutheran School in Scarville, Iowa, on August 25, 2013.
Debra Hammond and Amy Gunderman were installed as part-time teachers at King of Grace Lutheran School in Golden Valley, Minnesota, on August 25, 2013. The Rev. Benjamin Wiechmann performed the rite of installation.

The Rev. Aaron Hamilton was installed as pastor of Concordia Lutheran Church in Eau Claire, Wisconsin, on September 8, 2013.

The Rev. Daniel McQuality was installed as pastor of Grace Lutheran Church in Lincoln, Illinois, on October 20, 2013.

The Rev. Jeffery Luplow was installed as pastor of St. John's Lutheran in Frankenmuth, Michigan, on November 10, 2013. Circuit Visitor, the Rev. Paul Schneider, performed the rite of installation.

The Rev. S. Piet Van Kampen was installed as pastor of Christ the King Lutheran Church in Green Bay, Wisconsin, on December 21, 2013. Rev. Robert Otto, Circuit Visitor, performed the rite of installation.

Candidate of Theology Paul Webber was ordained and installed as pastor of Hope Lutheran Church, West Jordan, Utah, on January 26, 2014. The Rev. David J. Webber preached the sermon, and Circuit Visitor, the Rev. Steven Sparley, performed the rites of ordination and installation.

The Rev. Michael Muehlenhardt was installed as pastor of English Lutheran Church in Cottonwood, Minnesota, on February 23, 2014. The Rev. Mark Liesener (WELS) preached the sermon and the Rev. Larry Wentzlaff served as liturgist and performed the rite of installation.

The Rev. Glenn Smith was installed as pastor of Christ Lutheran Church in Klamath Falls, Oregon, on April 12, 2014.

Candidate of Theology Paul Lange was installed as pastor of Abiding Word Lutheran Church in Bowling Green, Ohio, on June 8, 2014. His father, Professor Lyle Lange of Martin Luther College in New Ulm, Minnesota (WELS), preached the sermon.

ANNIVERSARIES AND DEDICATIONS

English Lutheran Church in Cottonwood, Minnesota celebrated the 125th anniversary of the congregation on July 7, 2013. President John Moldstad preached for the special afternoon service.

Grace Lutheran Church in Redmond, Oregon, dedicated new chancel-ware in its leased facility on September 8, 2013. President John Moldstad preached for the occasion.

Pilgrim Lutheran Church in Waterloo, Iowa, celebrated her 50th anniversary on October 20, 2013. A former pastor, the Rev. Erwin Ekhoff, preached for the morning service. A son of the congregation, the Rev. John Petersen, preached for the afternoon service.
Redeemer Lutheran Church in Iola, Wisconsin, celebrated its 40th anniversary on November 17, 2013. The Rev. Fried Theiste was the guest preacher.

Messiah Lutheran Church in Omro, Wisconsin celebrated its 20th anniversary of February 9, 2014.

Grace Lutheran Church in Hobart, Indiana, celebrated its 20th anniversary on March 16, 2014. President John Moldstad preached for the festival service.

**OPENING SERVICE**

The opening service for Divine Mercy Lutheran Church in Weatherford, Texas was held on January 26, 2014. In preparation for the festive occasion, a group of students from our Bethany Lutheran College distributed about 2,200 flyers in the neighborhoods. The congregation is served by Pastor Kyle Madson. For more information on the mission: <http://divinemercytx.com>.

**CLOSING**

Trinity Lutheran Church in Sebastian, Florida, held her last service on August 25, 2013.

**MEMBERSHIP REQUESTS**

Grace Lutheran, a newly formed congregation located in Lincoln, Illinois, is applying for membership at this year’s convention. The congregation is served by the Rev. Daniel McQuality.

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

- The Rev. Jesse DeDeyne, pastor of Messiah Lutheran Church, Omro, Wisconsin.
- The Rev. Benjamin Wiechmann, pastor of King of Grace Lutheran Church, Golden Valley, Minnesota.
- The Rev. Paul Webber, pastor of Hope Lutheran Church, West Jordan, Utah.
- The Rev. Paul Lange, pastor of Abiding Word Lutheran Church, Bowling Green, Ohio.

**CONSTITUTION REVISION**

Revised constitutions have been received from Christ Lutheran Church, Port St. Lucie, Florida; Christ Lutheran Church, Klamath Falls, Oregon; and Peace Lutheran Church, Kissimmee, Florida.
RESIGNATIONS, APPOINTMENTS, TRANSFERS, AND RETIREMENTS

Mr. Erik Soule resigned from the Committee on Archives and History on July 10, 2013. The Rev. David Locklair was appointed to the committee.

The Rev. Joel Willitz was transferred to the Wisconsin Evangelical Lutheran Synod on July 20, 2013. As of July 14, 2013, he no longer was serving as pastor of St. John's Lutheran Church, Frankenmuth, Michigan.

The Rev. Homer Mosley was appointed to serve as Alternate Circuit Visitor for Circuit 3.

The Rev. Larry Wentzlaff resigned from the Board for Home Outreach in August 2013. The Rev. Greg Schmidt was appointed to the vacancy.

Mr. Paul Tweit resigned from the Doctrine Committee in August 2013. Mr. Greg Costello was appointed to serve on the committee.

The Rev. Frederick Theiste retired from the active ministry on August 31, 2013.

Mr. Marlin Goebel resigned from the Board for World Outreach in September 2013. The Rev. Thomas Heyn was appointed to the board until the next convention.

The Rev. Leonard Buelow concluded his ministry at Christ the King Lutheran Church, Green Bay, Wisconsin, on September 8, 2013. As of January 1, 2014, the Rev. Leonard Buelow is no longer listed on the clergy roster of the Evangelical Lutheran Synod. Pastor Buelow has accepted a call to an independent congregation in the Green Bay, Wisconsin area.

The Rev. Theodore Gullixson retired from the active ministry on September 30, 2013.

Mr. Steven Buelow resigned from the Committee for Communication on November 22, 2013. The Rev. Daniel Hartwig was appointed to the vacancy.

As of January 1, 2014, Rev. Bruce Schwark has requested and been granted a release from his call at Pinchurst Lutheran in Eau Claire, Wisconsin. The request was made for personal and family reasons. He was transferred to the WELS on February 18, 2014.

The Rev. Brad Homan retired from the active ministry on February 1, 2014.

The Rev. James Krikava resigned from his call at Trinity Lutheran in Brewster, Massachusetts, on March 9, 2014, and also from the clergy roster of the Evangelical Lutheran Synod.

Mr. Herb Berg asked to be released from his position on the Board for Christian Service on March 24, 2014.

Mr. Shu-Ting Lai was transferred to the Wisconsin Evangelical Lutheran Synod in April 2014.

The Rev. Jong-In Kim no longer is on the clergy roster of the synod due to lack of call and pastoral inactivity.

DEATHS

Mrs. Helen Guldberg passed away on April 8, 2014.

APPOINTMENT OF COMMITTEE

The 2013 synod convention directed the president to appoint a special thankoﬃering committee in connection with the bookend anniversary celebrations in coming years: in 2017 the 500th of the Lutheran Reformation and in 2018 the 100th for the Evangelical Lutheran Synod. We are pleased to report that the following have consented to serve: the Rev. Timothy Zenda, Mr. David Ewert, Mr. Dan Neumann, Prof. Michael Smith, and the Rev. Dan Basel. The committee has been asked to bring “recommendations to the 2014 convention regarding the beneﬁciary(ies) of the thankoﬃering.” On February 12, 2014, the committee held its ﬁrst meeting and has submitted a report for the convention.
BETHANY LUTHERAN COLLEGE PRESIDENCY

Dr. Dan Bruss has announce his plan to retire from the college presidency on June 30, 2015. We are grateful for President Bruss’ academic leadership and also for his commitment to the “One Thing Needful” motto of the college. The Board of Regents is in the process of gathering nominations for his replacement. Any who wish to communicate with the board is urged to contact the board’s secretary, Mr. Paul Chamberlin.

COMMITTEE FOR COMMUNICATION

The Committee for Communication serves as an advisory committee to the president, along with the Communication Director. Four men comprised the Committee for Communication in 2013: the Rev. James Braun, chairman (elected); Mr. Dave Gruen (elected); Mr. Steven Buelow (appointed); Mr. Lance Schwartz (appointed). During the course of the year, the Rev. Daniel Hartwig was appointed by the president to fill a vacancy created by the resignation of Steven Buelow. The committee met via teleconference for each of its meetings during the past year.

Synod website content continued to expand throughout the year, with traffic increasing at a steady rate. Social media, especially Facebook, became increasingly important as a communication medium for the ELS in 2013. Daily Devotion email subscriptions increased by 90 percent throughout the year. The daily devotion is read by over 800 people each day through email, the synod website, social media and through church websites (for access to the devotions: <http://www.evangelicallutheransynod.org/dailydevotions/>). Several ELS blog posts were published by other websites by permission.

The Lutheran Sentinel continues to be published six times per year. During 2013, subscription management was transferred to the office of the Communication Director. Subscriptions increased slightly during the year, with a larger increase in individual subscriptions. Financially, the Lutheran Sentinel is now self-sustaining, meaning it no longer relies on any synod subsidy. The publication will remain bi-monthly for the foreseeable future.

EVERGREEN LUTHERAN HIGH SCHOOL

Evergreen Lutheran High School held a dedication service for its new facility in Tacoma, Washington, on September 8, 2013, with nearly 600 people in attendance. The theme for the weekend of celebration was “Amazing Grace.” The high school is owned and operated by congregations of ELS and WELS in the Pacific Northwest.

REGIONAL GATHERING OF ELS TEACHERS

Our synod’s Lutheran elementary school teachers from Minnesota, Wisconsin and Iowa met for an ELS/WELS conference in New Ulm, Minnesota, October 17–18, 2013. Please pray for our Evangelical Lutheran Synod teachers and their schools. This coming August a national convention in Washington D.C. is scheduled for all of our synod’s teachers. We give thanks to God for their untiring efforts as they instruct our children in the Word of God.

INDIA NEWS

Representatives from our Board for World Outreach (BWO) traveled early this year to congregations of our mission church in India (LMSI). Pastors Paul Fries, Brad Kerkow and Steven Petersen attended the ordination of fourteen men into the pastoral ministry of the LMSI. On Friday, January 24, 2014, eight of the men were ordained at Rajahmundry, and on Wednesday, January 29, another six were ordained in Hyderabad. The seminary program began in January 2006, following the official adoption of LMSI as a mission field for our synod.
UKRAINIAN LUTHERAN CHURCH
As of January 1, 2014, the primary partnership of the Ukrainian Lutheran Church (ULC) has shifted to our sister synod, the Wisconsin Evangelical Lutheran Synod, as the ULC works under difficult circumstances toward the goal of becoming fully self-supporting within the next ten years. The WELS Board for World Missions is assisting in this endeavor.

The Gift of Life program, administrated by Nick and Kerry Laper, continues to be operated by our synod. This humanitarian work consists of maintaining pro-life counseling centers and dispensing medical care through the vans known as Medical Clinic on Wheels. We urge all to pray for the members of the ULC as their beloved country is experiencing many hardships because of aggression from neighboring Russia.

CIRCUIT VISITORS 2013
The 2013 conference for our synod’s Circuit Visitors occurred on September 19–20 at the AmericInn in Bloomington, Minnesota. One of the items for discussion centered around a presentation given by Rev. Steven Sparley called “Networking our Laity.” The idea is to have a way of sharing valuable information between the laity of each congregation throughout the synod, a grassroots way to do a kind of “Craigslisting” that can benefit our often far-flung congregations.

ENCOURAGING GOSPEL WORK IN OREGON
Grace Lutheran congregation of Redmond, Oregon, had a special Sunday on September 8, 2013, where new chancel-ware was dedicated at their worship facility. A member of our Board for Home Outreach, Mr. David Sparley, presented in person on behalf of the board a check to assist with advertising for the congregation. The church, served by Rev. Randy VanMehren, recently moved into a leased building located in the Eagle Crest development, just outside and west of Redmond. If any would like information on Grace Lutheran, the contact number for Pastor VanMehren is: 541-728-4193.

YOUTH CONVENTION
Rollins College, Winter Park, Florida, was the site for the 2013 ELS Youth Convention. About 250 youth were in attendance for the days of July 25–28. Trips were taken to Universal Studios and to Vero Beach. On the Saturday evening of July 27, 2013, a worship service with Holy Communion was held at our synod’s Grace Lutheran Church in Vero Beach, Florida. This summer the annual convention will occur at Missoula, Montana, July 24–27. Your synod’s Board for Youth Outreach deserves much commendation for planning and conducting these educational, inspiring and pleasurable events.

THE WARTBURG PROJECT
Some may be hearing of the “Wartburg Project.” This is an effort being made by interested members of WELS and ELS intended to lead toward a production of a new translation of the Bible. The project is only a volunteer effort, not under resolution from an ELS convention or receiving financing from synodical resources (either from WELS or ELS). President Schroeder of WELS reported in his January 21 newsletter: “Many volunteers have been working to produce sample translations of both Old and New Testament books. Members of the synod will be invited to provide reactions and suggestions for improvement.” At least three or more clergymen from the ELS have been contacted for involvement in this worthy endeavor.
INFORMAL MEETINGS WITH LCMS
For the second time in recent years, a number of leaders from ELS and WELS and the LCMS gathered for some informal sessions intended to clarify doctrinal positions and gain a better understanding of current situations in each church body. Three days were set aside for this at the first part of December 2013 in Tucson, Arizona. It is important to note these meetings are not viewed as formal—no official declarations/documents adopted by theological commissions, etc. This time the topic was Church and Ministry. The talks were cordial and beneficial, noting places of agreement and also acknowledging the need for better understanding of places where genuine differences remain. Next year a similar meeting is planned to discuss the major topic of church fellowship.

CHURCH OF THE LUTHERAN CONFESSION (CLC)
Informal meetings involving men from the CLC, WELS and the ELS have been occurring since the start of 2014. Much of the discussion focuses on the proper understanding of Romans 16:17, a passage under careful scrutiny at the time when the CLC was formed in 1960. In 1990 an attempt was made to reach a common agreement on the understanding of church fellowship principles. A 1990 document has served as a starting point for the informal sessions.

FREE CONFERENCE IN NEW ULM
The presidents of the Missouri Synod, Wisconsin Synod and the ELS presented essays (synopses of the earlier Emmaus Conference presentations) at Martin Luther College in New Ulm, Minnesota, November 6–7, 2013.

RECRUITMENT FOR THE PASTORAL MINISTRY
Vacancies are beginning to appear in our Evangelical Lutheran Synod. This is healthy, provided these vacancies can be filled in due time either by seminary graduates or by experienced pastors willing to take on new challenges. To prepare for future needs, keeping in mind new mission starts and also recalling our Lord’s comment, “The harvest is plentiful but the workers are few” (Matthew 9:37), we want to encourage members of our synod to help in identifying men as potential candidates for seminary enrollment. Even at a very young age we can sow the seed of interest. Through respected leaders urging consideration of the pastoral ministry, a number may be led to pursue the necessary course of study. At present, only one man has applied for seminary this coming fall. Seminary President G. Schmeling is eager to visit with any potential students and discuss prerequisites for the seminary program. He may be contacted at 507-344-7855 (gschmeli@blc.edu).

ELS CATECHISM IN ESV AND NKJV
Two new editions of the synod’s 2001 Explanation of Luther’s Small Catechism are now available. For those wishing to have the entire catechism in either the Bible translation of the English Standard Version or of the New King James Version, an e-pub format is offered. Hard copies are also available for purchase through print-on-demand. We thank Elsa Ferkenstad for her meticulous work on this project.

INACTIVE MEMBERS
The Guidelines for the Clergy Roster (§223.III.A) read: “An ordained clergyman who does not have a current call but desires to remain on the clergy roster and is eligible to perform the duties of the office of ministry described in Article II., and who is not emeritus may, by action of the president and secretary, be continued on the Clergy Roster for a period not to
exceed three years from the beginning of the period of inactivity. Upon the application of the individual and the recommendation of the president and secretary for an extension of such classification, the convention shall determine in each instance, on written ballot, whether the request shall be honored for an additional three year period.”

For the past three years the Rev. David Meyer has been on our inactive list. At his request and with the approval of the president and the secretary, the convention is being asked to extend the clergy roster status for the Rev. David Meyer.

CONGREGATIONS VISITED DURING THE PAST YEAR

Messiah, Omro, Wisconsin; English, Cottonwood, Minnesota; Christ the King, Green Bay, Wisconsin; Concordia, Eau Claire, Wisconsin; King of Grace, Waukon, Iowa; Grace, Redmond, Oregon; Trinity, Rogers City, Michigan; Faith, Hillman, Michigan; Faith, East Jordan, Michigan; Richland, Thornton, Iowa; Grace, Lincoln, Illinois; St. John’s, Frankenmuth, Michigan; Abiding Word, Bowling Green, Ohio; Bethany, Princeton, Minnesota; Holy Trinity, Okauchee, Wisconsin; Grace, Hobart, Indiana; Calvary, Ulen, Minnesota; Peace, North Mankato, Minnesota.

PASTORAL CONFERENCES ATTENDED

Oregon Pastoral Winkel; General Pastoral Conference; Mt. Olive Pastoral Winkel; Circuit 8 Winkel; West Coast Conference (circuits 11–12); Southern Minnesota Conference (circuit 9).

The Rev. John A. Moldstad, president
CONVENTION ESSAY
ENGAGING OTHERS WITH JESUS—IN TIMES OF TRIAL

The Rev. Thomas Rank

For our light affliction, which is but for a moment, is working for us a far more exceeding and eternal weight of glory. 2 Corinthians 4:17 (NKJV)

INTRODUCTION

A century ago, Europe was filled with optimism. The start of a new century and the application of progressive programs in society and church gave support to this sentiment. Yet, as we draw to within a few weeks of the centennial of the outbreak of the Great War, the “war to end all wars,” World War I, we know that such optimism, based as it was on the assumption of human progress, was unwarranted, to say the least.\(^1\) Hermann Sasse, himself a survivor of the Western Front, noted in an essay written sixty years ago:

The secular faith in progress, which saw in the Euro-American civilization a culture which, because of its internal and external superiority, would spread out over the entire earth and would become the culture of humanity found a parallel in Christendom …. It took two world wars and a series of revolutions and political realignments … to break this hope, and this optimism is still not entirely dead. But the reality of today’s world events speaks far too loudly.\(^2\)

Faith in human reason’s ability to provide solutions to the human condition (original sin) resulted in the “final solution,” just one of many solutions attempted in the past century. But the faith in human ability continues. This is due to the fact that human reason cannot fathom the immensity of the weight of sin, and therefore retains a baseless confidence. Faith in progress rises, resulting in the denial of a need for a Savior—we can do it ourselves, for the most part. At least this is the problem in much of Western civilization today.

Times of immediate, personal trial then come as a shock. Trial and suffering are suddenly not far-away events seen only as 30-second video clips on the nightly news or YouTube, but are actually—not virtually—experienced.

In the past few years and months a variety of articles have appeared in print that suggest that suffering and trial are, not surprisingly, on the minds of many.\(^3\) But how are such times

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\(^1\)  An *Anthem for Doomed Youth* by Wilfred Owen:

What passing-bells for these who die as cattle? / Only the monstrous anger of the guns.

Only the stuttering rifles’ rapid rattle / Can patter out their hasty orisons.

No mockeries now for them; no prayers nor bells, / Nor any voice of mourning save the choirs, -

The shrill, demented choirs of wailing shells; / And bugles calling for them from sad shires.

What candles may be held to speed them all? / Not in the hands of boys, but in their eyes

Shall shine the holy glimmers of goodbyes. / The pallor of girls’ brows shall be their pall;

Their flowers the tenderness of patient minds, / And each slow dusk a drawing-down of blinds.


\(^3\)  Not that further evidence is needed, still, take some time to read the comments put on Youtube with songs like Sarah McLachlan’s “In the Arms of an Angel” or REM’s “Everybody Hurts” (and many
addressed? What resources are available for individuals burdened with issues of sickness, disease, war, accident, etc.? A survey of some of these recent writings provides some further context for our own study.

While we are accustomed to thinking of trauma as the inevitable result of a major cataclysm, *daily life is filled with endless little traumas.* Things break. People hurt our feelings. Ticks carry Lyme disease. Pets die. Friends get sick and even die.

“They’re shooting at our regiment now,” a 60-year-old friend said the other day as he recounted the various illnesses of his closest acquaintances. “We’re the ones coming over the hill.” He was right, but the traumatic underpinnings of life are not specific to any generation. The first day of school and the first day in an assisted-living facility are remarkably similar. Separation and loss touch everyone. ¹

For the lucky few, there is reason to hope that life will be a business of *evenly rationed suffering*: stern parents perhaps, a few humiliations at school, then a love affair or two gone wrong, maybe a marriage broken. Our parents will die, and farther off, ideally deferred, will come our own steady demise. Plenty of suffering for a life, certainly, but most of us subsist on the plausible expectation that fortune will draw a circle around that personal portion, and that the truly unbearable—murder, rape, dead children, torture, war—will remain outside the cordon. Norman Rush, in his novel “Mortals,” calls this this “hellmouth”: “the opening up of the mouth of hell right in front of you, without warning, through no fault of your own.” Without warning, and yet always feared. Job, whom God places into hellmouth to test him, knew that paradox: “For the thing which I greatly feared is come upon me, and that which I was afraid of is come unto me.” ²

It is not dignified to be undressed and dressed by cheerful young women the age of your granddaughter. It is not dignified to waste away, to lose the ability to speak, to eat, to drink. It is not dignified for your children and grandchildren to see you that way. It is not dignified to die when death takes you and not when you choose .... All “dying with dignity” requires is that you declare yourself God ... But you are not God, and, the Christian believes, the decision of when to leave this life is not one He has delegated to you. It is not your call. The Father expects you to suffer if you are given suffering and to put up with indignities if you are given indignities. The Lord gives, and the Lord takes away; blessed be the name of the Lord .... This is not, from a worldly point of view, a comforting or comfortable teaching. It is one much easier for Christians to observe in theory than in practice, and to apply to other people than to themselves. ³

What he produces is an anatomy of suffering the major axis of which is the irony that “battles over the value of suffering intensify in the contemporary world precisely at the

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same time people in ever greater numbers discard the notion that suffering is an inevitable part of human experience.  

… Our many medical triumphs and the consequential receding of serious suffering from everyday experience created a concomitant terror of travail that threatens the morality of society. For example, when people actually did die in agony, there was little agitation for euthanasia. Yet today, when writhing demises are entirely preventable “even if it occasionally requires sedation” many support voluntary killing as the best solution to incurable disease and disability …. Once avoiding suffering becomes the primary purpose of society, it too easily mutates into license for eliminating the sufferer.

In his excellent 2010 essay for The New Yorker entitled “Letting Go,” Dr. Atul Gawande outlines a problem that has arisen in contemporary American culture. “In the past few decade,” he writes, “medical science has rendered obsolete centuries of experience, tradition, and language about our mortality, and created a new difficulty for mankind: how to die.” We have gotten so used to living, Gawande writes, so used to fighting and resisting, that we have forgotten how to undergo that most universal of human processes. And this deficiency has a dark side:

In 2008, the national Coping with Cancer project published a study showing that terminally ill cancer patients who were … admitted, near death, to intensive care had a substantially worse quality of life in their last week than those who received no such intervention. And, six months after their death, their caregivers were three times as likely to suffer major depression.

In other words, our ignorance of how to die well, our discomfort and lack of experience with even the idea of death, our fight-it-at-all-costs attitude and actions, drastically reduce quality of life both for the dying and for those who love and care for them.

We live in a culture awash in talk about happiness. In one three-month period last year, more than 1,000 books were released on Amazon on that subject.

But notice this phenomenon. When people remember the past, they don’t only talk about happiness. It is often the ordeals that seem most significant. People shoot for happiness but feel formed through suffering.

But the big thing that suffering does is it takes you outside of precisely that logic that the happiness mentality encourages. Happiness wants you to think about maximizing your benefits. Difficulty and suffering sends you on a different course ….

First, suffering drags you deeper into yourself ….

Then, suffering gives people a more accurate sense of their own limitations, what they can control and cannot control …. 

Recovering from suffering is not like recovering from a disease. Many people don’t come out healed; they come out different.

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To summarize: All generations are subject to trial. While we might hope that the “hellmouth” will not open underneath our feet, we have no assurance that we can avoid it. God does not give to us the “vocation” of life-ender (not of ourselves, not of others, except in certain vocations, e.g. soldier, hangman). The more we try to avoid suffering, the greater is its burden when it finally and unavoidably does arrive. A consequence of avoiding suffering at all costs leads to the removal of those who suffer so that the non-sufferers remain blissfully unburdened by their pitifulness. Not only are those who suffer affected by our society’s attempts to deny suffering, so are those who care for them. We cannot live in a permanent state of “happiness,” yet suffering brings changes to individuals that are not necessarily or absolutely detrimental to the individual.

TRIAL

A time of trial is a time when one’s status as vulnerable becomes increasingly clear. We like to think of ourselves as being immune to the troubles of the world, unaffected by various disasters, natural or manmade. A trial, a time when our physical life (or that of a loved one) is suddenly vulnerable to accident, disease, and death, forces us to examine our life, to see what protection there may be, what resources may be accessed, what gods on which to call for help.

In the Large Catechism Martin Luther explained what it is to have a god, a question that is at the heart of the time of trial:

What is one’s god? Answer: To whatever we look for any good thing and for refuge in every need, that is what is meant by “god.” To have a god is nothing else than to trust and believe in him from the heart …. To whatever you give your heart and entrust your being, that , I say, is really your God.11

What does a time of trial reveal about your God? This is a crucial question since such times may very well reveal little difference between the actual events in the physical lives (those which we experience here and now) of pagans or Muslims, Hindus or atheists, Confucianism or Christianity. As the twin towers collapsed on September 11, 2001, included among the thousands who perished were people who followed a variety of gods. Their physical end was the same. So the question put to the Christian church, understandably, is: what makes your religion, or any religion, different? Why not eat, drink, and be merry for tomorrow we die? What advantage is it to follow Christ if we experience little difference in the life we can know through our senses?

In Advent of 1933, half a year or so into the rule of the Third Reich in Germany, Hermann Sasse preached on the Gospel appointed for that day, Matthew 11:2–11. In this text we find John the Baptist in prison. Disciples from John went to Jesus to ask on his behalf: “Are you the Coming One, or do we look for another?” Jesus told them: “Go and tell John the things which you hear and see.” Then Sasse preached:

How does it help me, John would have thought, that in Galilee the dead are resurrected? Between him and Jesus was a three-day walk. Between Jesus and us are nineteen centuries of world history! How does it help us that at one time such things happened on earth? What then has become of others through the appearance of Jesus Christ? Does the world look like the Redeemer’s feet have walked on it? … That is the greatest disappointment Christ has given us. Certainly, this disappointment has been felt throughout time by John the Baptist, by Christ’s disciples, his people, and his Church …. The whole modern world of the last two centuries has deduced: he must have been a great teacher, but even

so, he was not what the New Testament says he was. Millions of men in every land have lost their faith since the world war. And all that our people have lived through since the spring of 1933 has influenced the people very deeply, the view our people have of Christ will be nothing else.12

What is our answer in times such as this? Are we not hearing similar questions in our day? ‘Jesus is a fine teacher, but is He truly God? And if so, why doesn’t He stop all the bad stuff?’ Experience gives the appearance of overcoming the object of Christian faith, Jesus Christ and Him crucified.

As much as 9/11 and the Nazi regime of eight decades ago might get our attention as times of great trial (as do the other totalitarian regimes and their murderous ways of the 20th century), we must understand that trial, suffering, are not limited to such extraordinary situations in history. A time of trial is really not a time when the world is different than before, but only that our status or vantage-point in the world seems to have changed dramatically. C.S. Lewis made this observation in his essay “Learning in War-Time,” which he delivered in October 1939:

The war creates no absolutely new situation; it simply aggravates the permanent human situation so that we can no longer ignore it. Human life has always been lived on the edge of a precipice. Human culture has always had to exist under the shadow of something infinitely more important than itself … We are mistaken when we compare war with “normal life.” Life has never been normal. Even those periods which we think most tranquil, like the nineteenth century, turn out, on closer inspection, to be full of crises, alarms, difficulties, emergencies.13

A more recent assessment by a Buddhist-inclined psychiatrist reached a similar conclusion.

Trauma is not just the result of major disasters. It does not happen to only some people. An undercurrent of trauma runs through ordinary life, shot through as it is with the poignancy of impermanence. I like to say that if we are not suffering from post-traumatic stress disorder, we are suffering from pre-traumatic stress disorder. There is no way to be alive without being conscious of the potential for disaster. One way or another, death (and its cousins: old age, illness, accidents, separation and loss) hangs over all of us. Nobody is immune. Our world is unstable and unpredictable, and operates, to a great degree and despite incredible scientific advancement, outside our ability to control it.14

Trial, struggle, anxiety, doubt, physical danger, disease, these and many other experiences cause our sense of vulnerability, a time when whatever gods upon which we rely are put to the test. To engage others with Jesus in such situations is to give them hope in the one true God, in Jesus Christ and Him crucified. We will discover, though, that faith in Christ as the answer will prove to be unsatisfying from the world’s perspective. It will not satisfy the mind that seeks to understand the ways of God; for the answer, basically, is trust God. The clash of faith and sight is where the tension lies.

Acknowledgment of the inevitability of suffering in this life is prerequisite to addressing suffering rightly. If the naïve belief that we can remove all suffering from life becomes

14 http://www.nytimes.com/2013/08/04/opinion/sunday/the-trauma-of-being-alive.html?pagewanted=1&_r=2&partner=rssnyt&emc=rss&.
our aim as spiritual caregivers, we will end up in sympathy with those who propose eliminating suffering by eliminating sufferers by means of suicide or euthanasia. If, on the other hand, we see that life will always be filled with suffering, we will embrace our calling to bear our own sufferings or to help others bear theirs in Christ’s name.\textsuperscript{15}

How we approach times of trial is one of the very most important ways we confess to the world around us exactly what the Christian faith means in precisely those times when all human resources, when all the other gods, cannot help. And as we observe the changing views toward life, especially the increasing acceptance of assisted suicide and euthanasia, we are seeing the challenge that lies before the Church. There is suffering; there are sufferers; what does this mean for the Church? Are we ready for the challenges that lie ahead? Ronald Ritter, in his study of suffering in the times of the Reformation, notes, “changes in attitudes toward suffering … are among the most important changes that take place in human society.”\textsuperscript{16} We are seeing change now in early 21\textsuperscript{st} century United States.

STOICISM

At first glance, a stoic approach to suffering appears compatible with the Christian view of suffering. The stoic, as the term is used in modern usage, is unflappable in trial, approaching suffering with patient endurance. While there are admirable traits associated with the stoic approach—the whole “stiff upper lip” mentality—it finally does not bring relief. It may provide a certain hard outer shell by which to shrug off suffering, but it does not address the inner conflict, the questions: “why me,” “why now,” “what did I do.”

Tchividjian addresses this approach to suffering by referring to Romans 8:28, “we know that in all things God works for the good of those who love him,” as one of the most beautiful and also most dangerous of passages. “Make no mistake, in this context [of trying to offer spiritual help in a time of trial], Romans 8:28 can be a bona fide conversation stopper. A spiritual ‘shut up,’ if you will. And lest we think only Christians are prone to such insensitivity, the secular translation, ‘Don’t worry; it’ll all work out,’ is no less ubiquitous.”\textsuperscript{17}

Part of the danger of this stoic approach is that it attempts to deal with the sufferer in the very midst of suffering, directing the sufferer beyond the immediate experience of trial and sorrow and doubt to a time when things will be clearer and easier to understand. Perhaps we could compare such attempts to those who are living through a five month winter and being told: “don’t worry, spring is just around the corner.” I wonder how many of us in the Midwest this past winter found such words helpful as we drove through blinding snowstorms and slid off icy roads and into ditches. The fact is that it was still below zero, and the car was still stuck in a snowdrift. The fact of spring’s eventual appearance was not only unhelpful but discouraging. But hey, don’t worry, right?

THEODICY

Theodicy is the human attempt to justify the action or inaction of God in times of suffering and trial. Why did God allow that? Why didn’t God stop that? If God is omnipotent, why is there suffering? If God is not omnipotent, then why bother believing in Him? Of course, what lies at the heart of such attempts to justify God is the idolatry that puts the human in any position to judge God. Can the creature judge the Creator?

\textsuperscript{15} Richard Eyer, \textit{Pastoral Care Under the Cross: God in the Midst of Suffering}, Concordia Publishing House, St. Louis, 1994, 150.


\textsuperscript{17} Tullian Tchividjian, \textit{Glorious Ruin}, David C. Cook, Colorado Springs, Colorado, 2012, 119–120.
The book of Job stands out as the primary revelation from God regarding the topic of theodicy. The righteous man, Job, has been allowed by God to be targeted by the attacks of Satan. Beloved children and the accumulated wealth of a lifetime are swiftly taken. Job is left asking “why?” Friends attempt consolation. But they try to seek the hidden will of God by working with a basic, but faulty, equation: you are suffering, therefore you sinned. The one-to-one correlation of act and consequence is something they believed had to have occurred in order for Job to be experiencing what he did. They believe that God would not have done what He did to Job, or allowed it to happen, unless Job had deserved it. They cannot find any other reason, despite Job’s protestations.

Eliphaz was right in urging Job to turn to God …. And yet his words have a hollow ring. They reveal a lack of true sympathy for his friend …. No doubt intending to help Job, Eliphaz rather irritated him when he repeatedly mentioned that God would bless him by giving him gold if he repented.\(^{18}\)

As we know from their speeches, Job’s friends had repeatedly stated that God rewards the upright and punishes the evildoers. Job strongly disagreed. Indeed, his experience had taught him that quite the opposite was often true.\(^{19}\)

Job is correct in his defense of himself over against his consolers. But then Job accuses God of being unfair in His treatment of Job. Job believes that he can defend himself before God if only he is given the opportunity. God supplies that opportunity.

Then the LORD answered Job out of the whirlwind, and said: \(^{2}\) “Who is this who darkens counsel By words without knowledge? \(^{3}\) Now prepare yourself like a man; I will question you, and you shall answer Me. \(^{4}\) “Where were you when I laid the foundations of the earth? Tell Me, if you have understanding (Job 38:1–4, NKJ).

Later the Lord continues, and we hear Job’s response:

Moreover the LORD answered Job, and said: \(^{2}\) “Shall the one who contends with the Almighty correct Him? He who rebukes God, let him answer it.” \(^{3}\) Then Job answered the LORD and said: \(^{4}\) “Behold, I am vile; What shall I answer You? I lay my hand over my mouth. \(^{5}\) Once I have spoken, but I will not answer; Yes, twice, but I will proceed no further.” \(^{6}\) Then the LORD answered Job out of the whirlwind, and said: \(^{7}\) “Now prepare yourself like a man; I will question you, and you shall answer Me: \(^{8}\) ‘Would you indeed annul My judgment? Would you condemn Me that you may be justified? (Job 40:1–8 NKJ)

We like to be right. We need to be right, even if that should result in judging God to be wrong. That is the extent to which human pride goes in order to justify the human in opposition to God. How different this is from the perspective of faith seen in the confession of Paul to the Romans: “Indeed, let God be true but every man a liar. As it is written: ‘That You may be justified in Your words, And may overcome when You are judged’” (Romans 3:4 NKJ). Our task is not to justify the actions of God for the simple reason that His ways and thoughts are higher than our own (Isaiah 55:8,9).

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\(^{19}\) Honsey, 163.
CROSS AND REVELATION

There are two distinctions that are necessary and helpful to understand when dealing with the topic of the trials in life (whether for the Christian or the non-Christian) and how we can help, engage others with Jesus, during such times. These two distinctions are: the hidden vs. the revealed God; and the theology of the cross vs. the theology of glory. Human reason loves the theology of glory and seeks the hidden God in the ways and places God has given no promise to be found. Faith in Christ lives in the theology of the cross and is created and nourished by the God revealed in His holy Word and sacraments. We confess this in the fifth article of the Augsburg Confession: “To obtain such faith God instituted the office of the ministry, that is, provided the Gospel and the sacraments. Through these, as through means, he gives the Holy Spirit, who works faith, where and when he pleases, in those who hear the Gospel” (Tappert, AC V). Also in Luther’s explanation to the Third Article of the Apostles’ Creed: “I believe that I cannot by my own reason or strength believe in Jesus Christ my Lord or come to Him, but the Holy Ghost has called me by the Gospel” (ELS Catechism).

The revealed God

God does tell us about Himself and about our own selves in Holy Scripture. But as much as He reveals there, we want more. So we continue to desire to look behind the curtain, to catch a glimpse of the inner workings of the Trinity. We want this not only out of idle curiosity, but also so that we do not have to rely on faith alone. The quest for seeking God where He has not told us to look for Him is a consequence of our fallen nature. We do not want to be totally reliant on someone else, even when that Someone Else is the almighty God. Even from the earliest of ages we see that human nature is malcontent and seeks freedom from all constraint. When we are young, not having experienced what we believe to be real freedom, we pull away from the authority God has put over us. When we are old, having experienced independence, at least to some extent, we resent the encroachment of renewed dependence as our bodies begin to fail, quickly or slowly. Likewise, we resent that which constrains us from knowing God’s ways in the depth we believe that we deserve and that we think we can easily manage. Little do we consider that God’s lack of total revelation to us of all His ways is a matter of His total grace toward us.

So the revealed God comes to us as less than we desire when we consider Him from the perspective of our sinful hearts and minds. Receiving the revealed God is a matter of faith, of trusting God so much that we are content with what He gives here and now, believing that He gives us the knowledge He knows is right for us.

20 Luther observes regarding the hiddenness of the things of faith to human reason: “The second reason is that faith has to do with things not seen [Heb. 11:1]. Hence in order that there may be room for faith, it is necessary that everything which is believed should be hidden. It cannot, however, be more deeply hidden than under an object, perception, or experience which is contrary to it. Thus when God makes alive he does it by killing, when he justifies he does it by making men guilty, when he exalts to heaven he does it by bringing down to hell, as Scripture says: ‘The Lord kills and brings to life; he brings down to Sheol and raises up’ (I Sam. 2[:6]). This is not the place to speak at length on this subject, but those who have read my books have had it quite plainly set forth for them.

“Thus God hides his eternal goodness and mercy under eternal wrath, his righteousness under iniquity. This is the highest degree of faith, to believe him merciful when he saves so few and dams so many, and to believe him righteous when by his own will he makes us necessarily damnable, so that he seems, according to Erasmus, to delight in the tortures of the wretched and to be worthy of hatred rather than of love. If, then, I could by any means comprehend how this God can be merciful and just who displays so much wrath and iniquity, there would be no need of faith. As it is, since that cannot be comprehended, there is room for the exercise of faith when such things are preached and published, just as when God kills, the faith of life is exercised in death” (Luther, Bondage of the Will, LW 33, 62–63).
This understanding of the revealed God impacts us in several ways. First, it teaches us to receive gratefully the Holy Scriptures. Second, it teaches us to rely on what God gives, and not seek or demand other ways. Martin Luther dealt with many during the time of the Reformation who criticized him for remaining within the constraints of Word and Sacrament, the what and where of God’s revelation, and refusing to be more open to the workings of the Spirit, as his critics presume themselves to be. Andreas Karlstadt, an early ally of Luther, eventually took issue with what he considered to be the slow pace of Luther’s reforms. Karlstadt, one among many of those later termed the “Enthusiasts,” believed that reform of the church meant anything resembling Roman Catholic doctrine and practice was to be cast out. Here we find one of the reasons for the discord between Luther and other more radical reformers. The radicals were convinced that nothing Roman should remain as the reform gathered momentum. A particular target of theirs was the Sacrament of the Altar. They could never understand why Luther continued to confess the Real Presence of the Lord’s Body and Blood in the Supper. Their lack of spiritual discernment led them to disregard the Lord’s own institution of the sacrament, replacing sound doctrine with their own mix of human opinions. They were not content with the revealed God, but desired to search heaven itself for what they considered to be a better, that is, more spiritual, understanding of the Supper. Luther engaged in much debate with Karlstadt and other reformers who insisted on pushing the reform of the church beyond the constraints of God’s revelation.

In his usual understated way, Luther points to the fundamental necessity of God’s revelation, that is, His Word.

Our teaching is that bread and wine do not avail. I will go still farther. Christ on the cross and all his suffering and his death do not avail, even if, as you teach, they are “acknowledged and meditated upon” with the utmost “passion, ardor, heartfeltness.” Something else must always be there. What is it? The Word, the Word, the Word. Listen, lying spirit, the Word avails. Even if Christ were given for us and crucified a thousand times, it would all be in vain if the Word of God were absent and were not distributed and given to me with the bidding, this is for you, take what is yours.21

A few paragraphs later, Luther confesses:

So that our readers may the better perceive our teaching I shall clearly and broadly describe it. We treat of the forgiveness of sins in two ways. First, how it is achieved and won. Second, how it is distributed and given to us. Christ has achieved it on the cross, it is true. But he has not distributed or given it on the cross. He has not won it in the supper or sacrament. There he has distributed and given it through the Word, as also in the gospel, where it is preached. He has won it once for all on the cross. But the distribution takes place continuously, before and after, from the beginning to the end of the world …. If now I seek the forgiveness of sins, I do not run to the cross, for I will not find it given there. Nor must I hold to the suffering of Christ, as Dr. Karlstadt trifles, in knowledge or remembrance, for I will not find it there either. But I will find in the sacrament or gospel the word which distributes, presents, offers, and gives to me that forgiveness which was won on the cross.22

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22 Luther, LW 40, 213–214.
These familiar words are echoed in Luther’s later years as he lectured on the book of Genesis. In the account of Jacob’s dream of the ladder reaching to heaven, Luther expounded on the need to remain with the revealed God:

Do not seek a new and foolish entrance. But look in faith at the place where the Word and the sacraments are. Direct your step to the place where the Word resounds and the sacraments are administered, and there write the title THE GATE OF GOD. Let this be done either in the church and in the public assemblies or in bedchambers, when we console and buoy up the sick or when we absolve him who sits with us at table. There the gate of heaven is, as Christ says (Matt. 18:20): “Where two or three are gathered in My name, there am I in the midst of them.” Throughout the world the house of God and the gate of heaven is wherever there is the pure teaching of the Word together with the sacraments (LW 5, 246).

The theology of the cross

In Luther’s commentary on Genesis 27, in which we are told of the trials of the patriarch Jacob as he left his home to avoid the wrath of his brother Esau, Luther uses this as an opportunity to expound on the greater trials of Jesus. He explains the theology of the cross, how it is hidden under the form of defeat and death, and yet there is Christ’s victory for us.

When [Jesus] wants to ascend into heaven and to enter into His glory, when He is about to overcome death, sin, and the devil, He is nailed to the cross, dies, and is buried as the most rejected of all men and demons. This is not an entrance into glory or a victory and triumph over death, is it? It surely is; for these are God’s hidden ways, which must be understood not according to the flesh and human understanding but according to Scripture and Christ Himself, who says to His disciples (Luke 24:26): “Was it not necessary that the Christ should suffer these things and enter into His glory?” (LW 5, 185).

Notice how Luther directs us to the revealed God in order to understand that theology of the cross. The cross of Christ is understood not by human reason but through the hearing of the Holy Scriptures.

Prior to our engagement with those outside the Church in times of trial, we who are in the Church are required constantly to examine our own confession of the faith when the inevitable struggles arise. We test our confession (not in terms of whether or not it “works” in some pragmatic way, but in terms of its faithfulness to the testimony of Holy Scripture) against the

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23 Earlier in his Genesis commentary, Genesis 26, Luther addressed the complaint that suggests that if God would appear to me in person like He did to the patriarchs, then I would find it easier to believe and would not be subject to doubt and apprehension. Luther responds: “I answer: You have no reason to complain that you have been visited less than Abraham or Isaac. You, too, have appearances, and in a way they are stronger, clearer, and more numerous than those they had, provided that you open your eyes and heart and take hold of them. You have Baptism. You have the Sacrament of the Eucharist, where bread and wine are the species, figures, and forms in which and under which God in person speaks and works into your ears, eyes, and heart. Besides, you have the ministry of the Word and teachers through whom God speaks with you. You have the ministry of the Keys, through which He absolves and comforts you. “Fear not,” He says, “I am with you.” He appears to you in Baptism. He baptizes you Himself and addresses you Himself. He not only says: “I am with you,” but: “I forgive you your sins. I offer you salvation from death, deliverance from all fear and from the power of the devil and hell. And not only I am with you, but all the angels with Me.” What more will you desire? Everything is full of divine appearances and conversations” (LW 5, 21).
trials of our own lives, the lives of our fellow parishioners. What instruction does the Church give to believers in Christ who undergo trials and struggles? How is this instruction reflected publicly, in worship, hymns, sermons, individual confession and absolution?

It has become increasingly clear to some, even within the Evangelical churches of America, that contemporary Christianity has missed badly in its attempts to help those who struggle in times of trial. A recent book which diagnoses and suggests remedies to this state of affairs is Glorious Ruin: How Suffering Sets You Free. Written by Tullian Tchividjian, the book explores suffering from the perspectives of the theology of glory and the theology of the cross. The author, the pastor of Coral Ridge Presbyterian Church, critiques the message given to sufferers from those who approach suffering from the theology of glory. The very churches which have served as models for countless congregations scattered across our country have, in large part, provided a false message, one which, sadly, actually increases the burden on those who suffer. In contrast, the theology of the cross points the sufferer not to some distant God, but to the God who suffers with us and for us. Quoting Phillip Cary, Tchividijian notes:

Like every consumer product, the new evangelical theology is always advertising itself—and advertising is always about how great it is to experience the product that’s being advertised. No advertiser ever lets on that there’s deep suffering in the world and that it might be your job to participate in it. And so the promises of Christ, which are for our comfort and encouragement, become advertising slogans we have to live up to in order to keep up our image as Christians—as if to say, “Look at me. I’m living the victorious Christian life, as advertised!” Our Lord promises abundant life (John 10:10), so if your life doesn’t look very abundant these days, you have to wonder what’s wrong with you.

Sadly, this “new evangelical theology”—the prosperity gospel—has left a legacy of spiritual wreckage in the lives of countless believers who simply desired to love and obey God. The prosperity gospel does not answer why bad things happen; it merely encourages us to focus on how to live in the present. It tells us that God is a good God, who gives only good things to His children. Which is about as classic a half-truth as you could possibly find.

Unfortunately, Christians are never, ever promised in the Bible that God will rescue us from our suffering—never [in the way the prosperity gospel promises].

The theology of the cross leads us to understand the true nature of the suffering of this world and its resolution in the crucifixion of Jesus Christ. The church that desires faithfully to reflect this theology does well to examine how she presents herself to the world. Those churches that are based on the theology of glory should not and cannot be seen as theologically legitimate resources for how we order the divine service, the hymns, the very architecture and arrangement of the sanctuary. Such matters are not of a pragmatic nature, as if whatever “works” (and however that “working” is defined) is sufficient. Rather, the scriptural depth, the confessional and comforting substance, and aesthetic of the Lutheran church are to inform us. These truths are what the people of our time need, just as they have in prior generations.

24 Tchividjian, 102–103.
25 I wonder how many praise bands would be in Lutheran churches today if the churches of the enthusiasts that were on the cutting edge of introducing them in American worship services had not been able to show positive numerical results by doing so. My guess is that Lutherans would have ignored this phenomenon if not for the numbers.
ENGAGE

In many ways, suffering was the battlefield on which the early modern Christian confessions—or at least their leaders—fought for the souls of the European population. Suffering was viewed as the most important litmus test of confessional loyalty, for it was in suffering, as nowhere else, that people's deepest religious convictions were revealed.  

The time of the Lutheran reformation was a time when the pastoral care of the suffering underwent in-depth examination and eventual modification, focusing more and more on the Gospel's comfort for those who suffered. Luther's insights into the theology of the cross were foundational to this.

For us, then, the question remains: how do we engage others with Jesus in times of trial? Perhaps the most important understanding of trials is to receive all of them as times to live in repentance and faith. Yet great care must be taken so that the mistakes of Job's friends are not made by us in our attempts to explain trial and suffering. There surely are consequences for sinful actions; but, that does not mean we will be able to see them or know them clearly, nor does it mean that such a connection should be our first engagement with those undergoing trial. This is actually where we learn why pastoral care is considered an art, and why the application of Law and Gospel to any individual is not simply a bullet-point list to follow. Individuals suffer differently. What one may be able to hear and receive another may very well be unable to hear, at that time and place and circumstance. However, there are also times when the connection must be made between sin and consequence.

In one of the Apology to the Augsburg Confession's lengthier articles, Melanchthon distinguishes between the two parts of repentance (penitence): contrition and faith. Times of trial will bring with them occasion for contrition. This will be true of believer and unbeliever. But without faith such contrition will lead only to despair. The Apology uses the examples of Saul and Judas on the one hand, and David and Peter on the other, to demonstrate the difference between contrition without the Gospel and contrition with the Gospel.

In order to deliver pious consciences from these labyrinths of the scholastics, we have given penitence two parts, namely, contrition and faith ... We say that contrition is the genuine terror of a conscience that feels God's wrath against sin and is sorry that it has sinned. This contrition takes place when the Word of God denounces sin. For the sum of the proclamation of the Gospel is to denounce sin, to offer the forgiveness of sins and righteousness for Christ's sake, to grant the Holy Spirit and eternal life, and to lead us as regenerated men to do good. Christ gives this summary of the Gospel in the last

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26 Ritter, 5.
27 It would, however, be a mistake to think that pastoral care for the suffering was at best only minimally addressed prior to the reformation. A variety of manuals and other helps for the care of those suffering were produced prior to the reformation. Johannes von Dambach, a student along with Johannes Tauler of Meister Eckhart, wrote the Consolation of Theology, an in-depth study of suffering. Dambach addressed many types of suffering. “Dambach treats a truly dizzying array of adversities: loss of mundane property, loss of honor or reputation, private or public shame, sojourn in this vale of misery, bodily sickness, war, persecution, homelessness, exile, martyrdom, temptations of the flesh, various divine scourges, daily toil, difficulty in cultivating virtue, contrition and penance, the care of souls, an adulterous spouse, imprisonment, sterility, impotence, the death of friends and loved ones, fear of hell, fear of death, fear of predestination, loss of food or clothing, a rigid teacher, the demands of study, bodily deformity or loss of limbs through amputation, loss of memory and knowledge, loss of sacraments through interdicts, blocks to (monastic) devotion, and even shortness of stature, to name but a few” (Ritter, 56).
chapter of Luke (24:47), “That penitence and forgiveness of sins should be preached in my name to all nations.”

31 Scripture speaks of these terrors, as in Ps. 38:4, 8, “For my iniquities have gone over my head; they weigh like a burden too heavy for me. I am utterly spent and crushed; I groan because of the tumult of my heart.” And in Ps. 6:2, 3, “Be gracious to me, O Lord, for I am languishing; O Lord, heal me, for my bones are troubled. My soul also is sorely troubled. But thou, O Lord—how long?” And in Isa. 38:10, 13, “I said, In the noontide of my days I must depart; I am consigned to the gates of Sheol. I cry for help until morning; like a lion he breaks all my bones.” 32 In these terrors the conscience feels God’s wrath against sin, unknown to men who walk in carnal security. It sees the foulness of sin and is genuinely sorry that it has sinned; at the same time it flees God’s horrible wrath, for human nature cannot bear it unless it is sustained by the Word of God. 33 So Paul says (Gal. 2:19), “I through the law died to the law.” 34 For the law only accuses and terrifies the conscience. In these terrors our opponents say nothing about faith, but present only the Word that denounces sin. Taken alone, this is the teaching of the law, not of the Gospel. They say that by these sorrows and terrors men merit grace if they love God. Yet how will men love God amid such real terrors when they feel the terrible and indescribable wrath of God? What do they teach but despair, when amid such terrors they show men only the law?

35 As the second part of our consideration of penitence, we therefore add faith in Christ, that amid these terrors the Gospel of Christ ought to be set forth to consciences—the Gospel which freely promises the forgiveness of sins through Christ. They should believe therefore that because of Christ their sins are freely forgiven. 36 This faith strengthens, sustains, and quickens the contrite according to the passage (Rom. 5:1), “Since we are justified by faith, we have peace with God.” This faith obtains the forgiveness of sins. This faith justifies before God, as the same passage attests, “We are justified by faith.” This faith shows the difference between the contrition of Judas and Saul on the one hand and that of Peter and David on the other. The contrition of Judas and Saul did not avail because it lacked the faith that grasps the forgiveness of sins granted for Christ’s sake. The contrition of David and Peter did avail because it had the faith that grasps the forgiveness of sins granted for Christ’s sake. 28

There is a mystery here that we cannot unravel with our human reason. It is the question: why some, not others? Why are Saul and Judas cut off from the Gospel which they certainly had heard? Why are David and Peter receiving the faith that holds on to the Gospel? In the earlier quotation from AC V we read: “[God] gives the Holy Spirit, who works faith, where and when he pleases, in those who hear the Gospel.” Attempts to untangle this divine mystery lead to the error of seeking God where He is not to be found. Sasse gives the warning:

We seek the Holy Spirit where He is not to be found when we overlook the fact that while the Holy Spirit is indeed given in correct preaching, He does not always create faith, but only “where and when it pleases God” … we must hold firmly that the external Word of Scripture and correct Scriptural preaching always brings the Holy Spirit. But we must never forget the other truth, that the Holy Spirit does not always work faith. This is the freedom of God the Holy Spirit which Article V of the Augsburg Confession teaches. 29

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28 Tappert, Apology, XII, 28–37, 185–187.
Sasse observes at the end of this same section of the essay, in regard to Jesus’ words from Mark 4 and Isaiah 6:9 (“so that they may indeed see but not perceive, and may indeed hear but not understand; lest they should turn again, and be forgiven”): “whoever is not awed by what is hidden deep in these words will never truly know the Holy Spirit.”

One can begin to realize that a common answer to the question of “why” in regards to all sorts of trials and sufferings is finally: we do not know, God does and we believe Him.

This realization of our inability always (or even sometimes) to know exactly what God is doing and why, and especially so when we see that He is acting against us, is what leads God’s children to struggle in their faith. God’s promises of forgiveness and life and salvation are opposed by our experiences of suffering and trial, of terrors of conscience, and death. We are not alone in this. And, in fact, it is precisely here that we learn to pray, and to pray using the very words God gives us as He teaches us prayer, especially prayer in the form of lament.

Lament is the anguish of spirit that results in asking God: why? Lament comes from the heart that is constricted by pain, whether one’s own or that of a loved one, family or friend. In the book of Psalms we find the words to express such lamentation to God. Psalms of lament are not strangers or occasional to the Psalter. Lamentation is found scattered throughout the Psalms. It is part of what it means to live as a Christian in this world. We cry out to God for help because we believe His promises but we do not feel or experience them to be true. Instead we feel pain, hurt, sorrow, loss. Why? Why a divorce? Why cancer? Why a miscarriage? Why that accident? Why that tornado? These are not new questions for God. He has heard them before, and He has even written down some ways for us to talk to Him about it.

In his masterful book on Christian spirituality, Dr. John Kleinig devotes a chapter to the spiritual discipline of meditation. There he includes a section on lament in which he lists a variety of psalms that teach us and provide us with the vocabulary of lament to God. Some of these psalms are: 69, 17, 10, 38, 25, 51, 55, 88, 41, 6. There are many more. He describes lament in this way:

The psalms of lament and complaint confront us with those experiences that seem to contradict what we believe. They take God at His Word and hold Him to His promises. They look for God’s light in the face of darkness, for His grace in the face of His wrath, His justice in the face of injustice, and His help in the face of trouble. It is, after all, easy to discern the hand of God and to believe in His goodness when things go well. But it is hard, very hard indeed, to recognize His goodness and to trust in His provision for us when the bottom falls out of our lives. It’s hard to see His goodness when we are surrounded by darkness. That’s when we need the eyes of faith most of all, eyes that see Him at work with us, bringing good out of evil and life through death.

The biblical passages quoted below do not deny or belittle the sufferings experienced by God’s people, but address those trials, often demonstrating the lament of the people of God who are living the tension between God’s promises of mercy and kindness in contrast with the current burden of suffering and sorrow. This category of lament to God in times of sorrow and trial is not one limited to any one book of Holy Scripture. It is found in both Old and New Testaments.

The troubles of my heart have enlarged; Bring me out of my distresses! Look on my affliction and my pain, And forgive all my sins. (Psalm 25:17–18 NKJ)

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30 Sasse, 23.
The LORD is near to those who have a broken heart, And saves such as have a contrite spirit. 19 Many are the afflictions of the righteous, But the LORD delivers him out of them all. (Psalm 34:18–19 NKJ)

Yet for Your sake we are killed all day long; We are accounted as sheep for the slaughter. 23 Awake! Why do You sleep, O Lord? Arise! Do not cast us off forever. 24 Why do You hide Your face, And forget our affliction and our oppression? 25 For our soul is bowed down to the dust; Our body clings to the ground. 26 Arise for our help, And redeem us for Your mercies’ sake. (Psalm 44:22–26 NKJ)

For You, O God, have tested us; You have refined us as silver is refined. 11 You brought us into the net; You laid affliction on our backs. 12 You have caused men to ride over our heads; We went through fire and through water; But You brought us out to rich fulfillment. (Psalm 66:10–12 NKJ)

You have put away my acquaintances far from me; You have made me an abomination to them; I am shut up, and I cannot get out; 9 My eye wastes away because of affliction. LORD, I have called daily upon You; I have stretched out my hands to You. (Psalm 88:8–9 NKJ)

Many times He delivered them; But they rebelled in their counsel, And were brought low for their iniquity. 44 Nevertheless He regarded their affliction, When He heard their cry; 45 And for their sake He remembered His covenant, And relented according to the multitude of His mercies. (Psalm 106:43–45 NKJ)

Remember the word to Your servant, Upon which You have caused me to hope. 50 This is my comfort in my affliction, For Your word has given me life. (Psalm 119:49–50 NKJ)

Forever, O LORD, Your word is settled in heaven. 90 Your faithfulness endures to all generations; You established the earth, and it abides. 91 They continue this day according to Your ordinances, For all are Your servants. 92 Unless Your law had been my delight, I would then have perished in my affliction. (Psalm 119:89-92 NKJ)

Consider my affliction and deliver me, For I do not forget Your law. 154 Plead my cause and redeem me; Revive me according to Your word. 155 Salvation is far from the wicked, For they do not seek Your statutes. 156 Great are Your tender mercies, O LORD; Revive me according to Your judgments. (Psalm 119:153–156 NKJ)

Remember my affliction and roaming, The wormwood and the gall. 20 My soul still remembers And sinks within me. 21 This I recall to my mind, Therefore I have hope. 22 Through the LORD’S mercies we are not consumed, Because His compassions fail not. (Lamentations 3:19–22 NKJ)
Therefore we do not lose heart. Even though our outward man is perishing, yet the inward man is being renewed day by day. 17 For our light affliction, which is but for a moment, is working for us a far more exceeding and eternal weight of glory, 18 while we do not look at the things which are seen, but at the things which are not seen. For the things which are seen are temporary, but the things which are not seen are eternal. (2 Corinthians 4:16–18 NKJ)

For our gospel did not come to you in word only, but also in power, and in the Holy Spirit and in much assurance, as you know what kind of men we were among you for your sake. 6 And you became followers of us and of the Lord, having received the word in much affliction, with joy of the Holy Spirit, 7 so that you became examples to all in Macedonia and Achaia who believe. (1 Thessalonians 1:5–7 NKJ)

My brethren, count it all joy when you fall into various trials, 3 knowing that the testing of your faith produces patience. (James 1:2–3 NKJ)

In this you greatly rejoice, though now for a little while, if need be, you have been grieved by various trials, 7 that the genuineness of your faith, being much more precious than gold that perishes, though it is tested by fire, may be found to praise, honor, and glory at the revelation of Jesus Christ, 8 whom having not seen you love. Though now you do not see Him, yet believing, you rejoice with joy inexpressible and full of glory, 9 receiving the end of your faith-- the salvation of your souls. (1 Peter 1:6–9 NKJ)

Beloved, do not think it strange concerning the fiery trial which is to try you, as though some strange thing happened to you; 13 but rejoice to the extent that you partake of Christ’s sufferings, that when His glory is revealed, you may also be glad with exceeding joy. (1 Peter 4:12–13 NKJ)

Over all of these passages stands the prayer and lament of our Lord, quoting the great Psalm 22, as He hangs dying for the world: “My God, My God, why have You forsaken Me” Matthew 27:46, Mark 15:34). Here we have the theology of the cross in all its paradoxical wonder. This truth is confessed in times of trial, it is believed and prayed, knowing that the mercies of God, His promises of forgiveness, life, and salvation have not failed, do not fail, will not fail.

For we were saved in this hope, but hope that is seen is not hope; for why does one still hope for what he sees? 25 But if we hope for what we do not see, we eagerly wait for it with perseverance. 26 Likewise the Spirit also helps in our weaknesses. For we do not know what we should pray for as we ought, but the Spirit Himself makes intercession for us with groanings which cannot be uttered. (Romans 8:24–26 NKJ)

With the Christian experiencing promptings to lamentation in this world, what about the unbeliever? While the Christian wrestles with the seeming paradox of the promises of God unavoidable element in the human condition. To be human is to suffer. No one gets an exemption. It comes as no surprise then to find that our Holy Scriptures, immersed as they are in the human condition, provide extensive witness to suffering …. Lamentations, written out of the Exile experience, provides the community of faith with a form and vocabulary for dealing with loss and pain.” (“Introduction to Lamentations” from The Message, included as a resource in The Problem of Suffering: A Companion.)
and the experience of trials, the unbeliever must wrestle with the even more basic question of the human condition: original sin with all its temporal and eternal consequences. But the answer to this is spiritually discerned. Therefore the unbeliever must be confronted finally with mortality, and what then? What gods are there on which to rely in the hour of death? How many can approach death with the apparent stoicism of a Christopher Hitchens?

Not that any serious reader of Hitchens suspected that he, of all people, would recant his lifelong atheism and convert on his deathbed. But it seemed reasonable to expect that a mind, and a pen, as strong as his would at least take death more seriously, or have more to say about it. Perhaps Hitchens did experience some kind of spiritual struggle during his nineteen-month illness, but if he did then he did not write about it.

His chief concern seems to have been cementing his legacy. Hitchens wanted to be remembered in a certain way: unrepentant atheist, loquacious contrarian, combative right to the end. Here was a man, larger than life, who left behind a prodigious amount of great polemical writing and a reputation to match. He wanted it all to remain intact, unsullied by whatever doubts or fears or feelings of loss he might have had at the end.

And

“Under no persuasion could I be made to believe that a human sacrifice several thousand years ago vicariously redeems me from sin,” he said. “Nothing could persuade me that that was true—or moral, by the way. It’s white noise to me.”

It is not up to the Christian Church to translate what is heard as “white noise” into the proclamation of the Gospel. That is the work of God the Holy Spirit, as noted above regarding Augsburg Confession Article V. The members of the Church cannot argue anyone into the kingdom of God. But the Church can and does proclaim the truth of God’s Word to each new generation, regardless of what that generation may think of that Word. “But sanctify the Lord God in your hearts, and always be ready to give a defense to everyone who asks you a reason for the hope that is in you, with meekness and fear” (1 Peter 3:15 NKJ). It is the hope of the Christian that will make his confession distinct from those who suffer and mourn without hope (1 Thessalonians 4:13).

While there is no doubt a number of Hitchens-like individuals who neither desire nor seek help from any divine source, there are also undoubtedly many more who are perplexed and seek help outside themselves in times of trial, once they have exhausted all the human resources they can muster. Since we cannot easily or with certainty identify these differences between individuals, the Church prepares to preach repentance and remission of sins to all the world, as our Lord Himself gave command (Matthew 28, Luke 24). The seed is sown regardless of the soil—God does not give us soil-testing kits to determine if a certain community or individuals within it are “good soil.” Rather, the Word is sown indiscriminately, from the human perspective. God will accomplish what He wills with that Word, it does not return to Him without accomplishing the purpose for which He sent it—and even though the accomplishment is often beyond what our human senses can register.

33 http://www.firstthings.com/web-exclusives/2012/10/a-review-of-christopher-hitchens-mortality
35 Note the subject of the verbs in Old Testament lesson for Easter 7 (ELH Historic Series): “Then I will sprinkle clean water on you, and you shall be clean; I will cleanse you from all your filthiness and from all your idols. 26 I will give you a new heart and put a new spirit within you; I will take the heart of stone out of your flesh and give you a heart of flesh. 27 I will put My Spirit within you and cause you to walk in My statutes, and you will keep My judgments and do them” Ezekiel 36:25–27.
What we learn is that the task of the Church is to be faithful to that which is given to her to use for the consolation and comfort of souls burdened with trials: Word and Sacrament. Such faithfulness is found foremost in the public worship of the Christian Church.

Worship services take into account the need for souls to receive consolation through the divinely given gifts of mercy. The hymns we sing teach people the depth of Biblical resources for hearing from and speaking to God. The vocabulary of the psalms is reflected in hymns, by using the psalms themselves in the various services, both regular and occasional (consider the regular use of Psalms 130, 90, and 23 in the Service of Christian Burial), and as part of the liturgy itself (whether it be the Divine Service or the daily offices). Our sermons deal with themes that address times of sorrow and trial with scriptural truth, and not psychological or sociological opinions. There are many Sundays in the course of the Church Year that include texts that directly address trial, sorrow, doubt, death, etc.: Epiphany 4 (Matthew 8:23–27 [stilling of the storm]), Lent 2 (Matthew 15:21–28 [woman with demon-possessed daughter]), Easter 4 (John 16:16–23 “a little while”), Easter 7 (John 15:26–16:4 “whoever kills you will think he offers God service”), Trinity 16, (Luke 7:11–17, Jesus raises from the dead the young man of Nain). These, as well as many others, are all opportunities for the faithful pastor to address these common, ordinary, circumstances of life, so that the people learn to see such things as suffering, trial, doubt, pain, death, not as extraordinary events, but part of what it means to live as God’s child here in this world.

Various collects address these same topics. Here is one example, the second collect for Easter 4:

Lord God, heavenly Father, of Your fatherly goodness You allow Your children to come under Your chastening rod here on earth, that we might be like Your only-begotten Son in suffering and hereafter in glory: We beseech You, comfort us by Your Holy Spirit in all temptations and afflictions, that we may not fall into despair, but that we may continually trust in Your Son’s promise, that our trials will endure but a little while, and will then be followed by eternal joy; that we thus, in patient hope, may overcome all evil, and at last obtain eternal salvation; through the same, Your Son, Jesus Christ our Lord, who lives and reigns with You and the Holy Spirit, one true God, now and forever. Amen.36

The truth of the Christian experience of the “chastening rod,” to be like Jesus in suffering and glory, to be comforted in temptations and afflictions by the Holy Spirit—these are not prayed here as some unusual experience for God’s people, but what should be expected if one is to pick up one’s cross and follow Jesus.

To engage others with Jesus in times of trial is to learn to treat such experiences as typical, not atypical, and to see that Jesus Himself came in order to address the totality of human life, not merely certain parts of it. From conception, to life, death, and resurrection, Jesus has gone through all that we endure now. Isaiah 53:4–6 opens our eyes to the all-encompassing work of the world’s Savior, to the fact that He was burdened with all each of us carries individually, doing so without sin, yet certainly suffering, dying.

Surely He has borne our griefs And carried our sorrows; Yet we esteemed Him stricken, Smitten by God, and afflicted.5 But He was wounded for our transgressions, He was

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36 Evangelical Lutheran Hymnary, Collect #69, 156. Luther, on this same theme notes: “We are not absolved from sins in order that we may live for them and serve them, but in order that we may fight against them and stoutly persevere in the promise, in order that I may chastise and mortify my flesh and bear it with a calm mind when God imposes a cross, in order that we may be purged and bring forth richer fruit. ’By this,’ says Christ, ’My heavenly Father is glorified, if you become My disciples,’ (cf. John 15:8); that is, if you suffer as I did, and if you become like Me. For he who is not a ’Crosstian,’ so to speak, is not a Christian; for he is not like Christ, his Teacher” (LW 5, 274).
bruised for our iniquities; The chastisement for our peace was upon Him, And by His stripes we are healed. All we like sheep have gone astray; We have turned, every one, to his own way; And the LORD has laid on Him the iniquity of us all. (Isaiah 53:4–6 NKJ)

The Christian hope which we desire others to know and believe is based on this work of Jesus Christ for us, the work for which He was sent by the Father who so loved the world. The people whom we meet in our various vocations have had their transgressions, iniquities, bruising, and stripes put on Jesus, as have we. The inclusivity of the Gospel is here exhibited: all have gone astray, on Jesus has been laid the iniquity of all. This is God’s work, and God’s promise for all. It is the hope which tempers our sorrow and grief, it is the promise to which we cling when God wills us to be chastened. This is the hope which causes us to cry out to God, asking Him, pleading with Him, to remember us, the promises He has given. And while God has not ever forgotten, and will never forget, He hears our lament and keeps giving us His Word.

Recall our confession to the world regarding the ways this word, the Gospel, is given:

We shall now return to the Gospel, which offers council and help against sin in more than one way, for God is surpassingly rich in his grace: First, through the spoken word, by which the forgiveness of sin (the peculiar function of the Gospel) is preached to the whole world; second, through Baptism; third, through the holy Sacrament of the Altar; fourth, through the power of the keys; and finally, through the mutual conversation and consolation of brethren. Matt. 18:20, “Where two or three are gathered,” etc.37

To engage with Jesus those undergoing the wide spectrum of trials that impacts human life in this world is to keep pointing people to the ways God has provided His promises (the Gospel) to be brought to us. The Gospel is spoken, proclaimed, in the sermon. Such proclamation of the Gospel presupposes the right distinction between Law and Gospel. Where the Law is muted or otherwise allowed to be adapted to cultural opinion, there the Gospel itself is affected as its need is diminished in favor of human achievement.

Baptism, with its connection to the death and resurrection of Jesus, is a powerful and divinely mandated way by which souls are connected to Jesus. This promise is for all, for you and your children. It gives forgiveness of sin, the very answer to the question of how the sinful human condition can be adequately addressed—from God’s work, and not our own.

The Sacrament of the Altar is taught by St. Paul as including the proclamation of the Lord’s death. In a world where death is always approaching and daily making its claim, the Supper gives us Jesus, His Body and Blood, for the remission of sins, and as the confession of the Church that here we find the Answer to death: Jesus Christ.

The power of the keys is the power to retain and to remit sin. Luther goes into further detail regarding this when he writes on Confession, Article VIII of this section in the Smalcald Articles. Here we find a wonderful exposition both of the gift of absolution and of the Reformation principle: God only deals with us through His external Word and Sacrament.

Since absolution or the power of the keys, which was instituted by Christ in the Gospel, is a consolation and help against sin and a bad conscience, confession and absolution should by no means be allowed to fall into disuse in the church, especially for the sake of timid consciences and for the sake of untrained young people who need to be examined and instructed in Christian doctrine.38

37 Tappert, Book of Concord, Smalcald Articles, III, IV, 310.
38 Tappert, 312.
And the section that remains a necessary confession in our own day, a confession that truly and clearly marks out that which makes the Lutheran church distinctive:

In short, enthusiasm clings to Adam and his descendants from the beginning to the end of the world. It is a poison implanted and inoculated in man by the old dragon, and it is the source, strength, and power of all heresy, including that of the papacy and Mohammedanism. Accordingly, we should and must constantly maintain that God will not deal with us except through his external Word and sacrament. Whatever is attributed to the Spirit apart from such Word and sacrament is of the devil.39

It is “enthusiasm” that seeks God where He has not promised to be found. It is “enthusiasm” that seeks other ways to address today’s culture apart from the external Word and sacrament. The faithful Church that desires to address the needs of souls can only do so by giving what Jesus, the Bridegroom, has given His bride, the Christian Church.

Lord Jesus, help,
Thy Church uphold,
We are so sluggish, thoughtless, cold,
O prosper well, Thy Word of grace
And spread its truth in ev’ry place.

Thy Word shall fortify us hence,
It is Thy Church’s sure defense;
O let us in its pow’r confide,
That we may seek no other guide.40

CONCLUSION

Jesus said, “for My yoke is easy, and My burden is light” (Matthew 11:30). Paul wrote: “For our light affliction, which is but for a moment, is working for us a far more exceeding and eternal weight of glory” (2 Corinthians 4:17). To see that God allows and brings suffering, trial, sorrow, is to begin to understand the distinction that Jesus, and later St. Paul, makes. We find trials to be burdensome, but Jesus says that they are light. Using the same word “light,” Paul makes the comparison between what we experience now, and that which we will experience in eternity: light affliction, a weight of glory. Luther explains this comparison in a sermon he preached on April 16, 1530, when he stayed at the Coburg castle, just two months prior to the public reading of the Augsburg Confession:

If you are willing to suffer, very well, then the treasure and consolation which is promised and given to you is so great that you ought to suffer willingly and joyfully because Christ and his suffering is being bestowed upon you and made your own. And if you can believe this, then in time of great fear and trouble you will be able to say: Even though I suffer long, very well then, what is that compared with that great treasure which my God has given to me, that I shall live eternally with him?

Look what happens then: the suffering would be sweet and easy and no longer an eternal suffering, but only a modicum which lasts only a short time and soon passes away, as St. Paul [II Cor. 4:17], and St. Peter [I Pet. 1:6], and also Christ himself says in the Gospels [John 16:16–22]. For they look to that great, immeasurable gift, which is that Christ with his suffering and merit has become altogether ours. Thus the suffering

39 Tappert, 313.
40 Evangelical Lutheran Hymnary, 511, “Lord, Jesus Christ, with Us Abide,” stanzas 3,8.
of Christ has become so mighty and strong that it fills heaven and earth and breaks the power and might of the devil and hell, of death and sin. And then if you compare this treasure with your affliction and suffering, you will consider it but small loss to lose a little property, honor, health, wife, child, and even your own life.⁴¹

Trial is when that in which we trust becomes most clear to us. Trial helps us to see that which looks heavy is in reality a “light” affliction, a “light” burden. But this is known only by faith in Jesus Christ. By faith we trust that the weight of glory that lies ahead is far superior to what we experience now. Still there is pain and there is trial, so we speak to God, the One who calls us by name, the One who promises never to leave or forsake us, the One who through His only-begotten Son has given us the gift of speaking to Him as our Father. Kyrie eleison!

One last thought

A study of the trials through which all people go in this life is a broad topic, one that really is addressed from various angles through the Scriptures. I have addressed the topic through the lens of the theology of the cross, which I believe is fundamental to understanding trial in the depth needed. However, other ways to address trial are also helpful for us to study. A study of vocation is particularly apt as another direction. As we engage with Jesus those who are undergoing trial, let us remember that within the vocations God has placed each of us, there are opportunities to show compassion simply with the physical aspects of life in this world. To be merciful to others includes helping them with all the gifts of the First Article, as well as the Second and Third. It does not matter if you or your church gets credit for such charity. What matters is that those in need, those who are burdened, are given brief respite. This may well lead to opportunities to presenting the eternal respite given by our Savior, Jesus Christ. The Christian in society is, in large part, about vocation, how we interact with those around us. In those various settings of vocation God allows us to be little christs to our neighbors in need.

Why should cross and trial grieve me? Christ is near With His cheer; Never shall He leave me. Who can rob me of the heaven That God's Son For my own To my faith hath given?

Though a heavy cross I'm bearing And my heart Feels the smart Shall I be despairing? God, my Helper, who doth send it, Well doth know, All my woe And how best to end it.⁴²

Soli Deo Gloria

⁴¹ Martin Luther, Luther's Works, Vol. 51, “Sermon at Coburg on Cross and Suffering,” Fortress Press, Philadelphia, 199-200). Compare the fourth stanza of “A Mighty Fortress;” “And take they our life,/ Goods, fame, child, and wife,/ Let these all be gone,/ They yet have nothing won;/ The Kingdom ours remaineth” (ELH 250).
⁴² ELH 377 stanzas 1,2.
APPENDICES

I.

Today we live in a culture where instead of people having done something to deserve their troubles, we all seem to believe that people deserve something for their troubles. If bad things happen to good people, then they deserve more good stuff! No one typifies this mentality (and its pitfalls) more than America’s favorite television “loser,” Mr. George Costanza.

George: So he’s keeping the apartment. He doesn't deserve it, though! Even if he did suffer, that was, like, 40 years ago! What has he been doing lately?! I’ve been suffering for the past 30 years up to and including yesterday!

Jerry: You know, if this tenant board is so impressed with suffering, maybe you should tell them the “Astonishing Tales of Costanza.”

George: (Interested) I should!

Jerry: I mean, your body of work in this field is unparalleled.

George: I could go bumper to bumper with any one else on this planet!

Jerry: You're the man!

You might recognize this dialogue from Seinfeld. In the episode in question (“The Andrea Doria”), someone promises the long-suffering George Costanza a new apartment in his building. But then a fellow tenant, who happens to be a survivor of the famous Andrea Doria shipwreck, voices a claim, at which point George’s offer is revoked. According to the tenant association, suffering earns a person a higher place on the list and, thus, a greater reward. George, who in classic biblical (and comedic) fashion, is his own worst enemy par excellence, both the cause and the victim of an absurd amount of suffering throughout the show’s run, decides to plead his own case. He runs through a rudimentary list of his misadventures, and it leaves the board in tears:

George: In closing, these stories have not been embellished, because—they need no embellishment. They are simply, horrifyingly, the story of my life as a short, stocky, slow witted bald man. (Gets up) Thank you …. Oh, also … my fiancée died from licking toxic envelopes that I picked out.

This is a brilliant and hilarious characterization of how many of us confront suffering. Rather than face the underlying reasons for our distress (or look outside of ourselves for some relief), we attempt to leverage our pain for reward. Suffering becomes another way to justify ourselves, another form of works righteousness—a competition just as grueling as the obedience one.

For George, and many of us, victimhood becomes a tool of entitlement, a method for cracking the code of karma. But it doesn’t work. Not for George (the apartment ends up going to someone who bribes the landlord), and not for us. On the show, George’s stubborn refusal to give up makes for some inspired humor. For those of us who live our lives off the soundstage, however, this is no laughing matter.


II.

What I Do After Radiation… One hundred and eighty five minutes until the next diagnosis

I know a woman whose daily schedule hinges on one five minute radiation treatment. There is “What I do before radiation,” then, “What I do after radiation.” Five minutes each day for
five weeks. Thirty five minutes a week. One hundred and eighty five minutes until the next diagnosis. To-day is counted in minutes. Life is measured in centimeters.

“Immortality in culture,” is the poetic term for cancer. One woman refers to cancer as “my project.” Another, “This God-damned disease.” For others it’s just, “My cancer,” or, “The cancer.”

When she describes her cancer to me—she claims ownership of it, for better and worse—I imagine cancer the same way I imagine termites eating away at the foundation of a house. Voracious bugs that, instead of timber, devour muscle, sinew, ligaments, and tendons.

This wad of cells, so small. Just a four and a half inch mass. Yet her body, which seems unaffected except for the bald head has a weight, a pull emanating from her leg, like a dwarf star collapsing in on itself.

We talk for four hours about that little dying star. We talk about it. We talk around it. We talk as if it weren't there. We talk as if it's always been there. But that's cancer. No matter where you go with the conversation, there it is.

The conversation is raw, honest, stripped down, economical … we only have until 1:00pm. Then she has to get on a bus that will take her to treatment. Our conversation is part of, “What I do before radiation.”

I've been here before though. My schedule, to-day, life, however you want to express it, can also be said to hinge on, “What I did before radiation,” and, “What I do after radiation.” Someone… No. Many people I love have been consumed and swallowed up by tumors that behave as if they are immortal. They are not. Cancer struggles for eternity. Its grasp outstretches its reach. It dies as its host, its universe gasps her last breath.

But, cancer was not there when God laid the foundation of the earth. Cancer has no understanding. It does not determine the measure of a day or a life. It does not sing together with the morning stars and all the sons of God who shout for joy. Why should we fear cancer? Why must we tremble before it? It is not a god. For all its power to destroy, it cannot create. It can induce terror, but never engender hope. It cannot breathe life into putrefied flesh. Cancer cannot speak, hear, feel, walk … Cancer is death come in the flesh.

So, to this woman I know, I say, “Do you not know … all of us who have been baptized into Christ Jesus were baptized into His death?” “We were buried with Him by baptism into death, so that just as Christ was raised from the dead by the glory of God the Father, we too may walk in newness of life. For if we have been united with Him in a death like His, we will certainly be united with Him in a resurrection like His.”

“I am the resurrection and the life,” says the Lord [Jesus Christ]. “He who believes in Me will live, even though he dies; and whoever lives and believes in Me will never die,” no matter what’s on your daily schedule.

(http://thefirstpremise.wordpress.com/2014/05/20/what-i-do-after-radiation-one-hundred-and-eighty-five-minutes-until-the-next-diagnosis/)

III.

Well for me that I have Jesus,
O how strong I hold to him
that he might refresh my heart,
when sick and sad am I.

Jesus have I, who loves me
and gives to me his own,
ah, therefore I will not leave Jesus,
when I feel my heart is breaking.

—from BWV 147, Chorale movement no 6
Jesus remains my joy,
my heart’s comfort and essence,
Jesus resists all suffering,
He is my life’s strength,
my eye’s desire and sun,
my soul’s love and joy;
so will I not leave Jesus
out of heart and face.
—from BWV 147, Chorale movement no. 10
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REPORTS AND ACTION
Resolution 1: Membership application of congregation
WHEREAS, Grace Lutheran Church, Lincoln, Illinois, has applied for membership in the Evangelical Lutheran Synod and submitted a constitution for approval, and,
WHEREAS, The Committee on Synodical Membership has found that this meets the requirements of the constitution of the Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That Grace Lutheran Church, Lincoln, Illinois, be accepted into membership of the Evangelical Lutheran Synod.

Resolution 2: Application for synodical membership
WHEREAS, The following pastors have been recommended by the faculty and approved by the Board of Regents of Bethany Lutheran Theological Seminary, and,
WHEREAS, The Committee on Synodical Membership, having examined their applications for synodical membership, has found that they have met the requirements of the synodical constitution, therefore,
BE IT RESOLVED, That the following pastors be received into permanent membership of the Evangelical Lutheran Synod:
1. Jesse DeDeyne, Messiah Lutheran Church, Omro, Wisconsin.
2. Benjamin Wiechmann, King of Grace Lutheran Church, Golden Valley, Minnesota.
3. Paul Webber, Hope Lutheran Church, West Jordan, Utah.
4. Paul Lange, Abiding Word Lutheran Church, Bowling Green, Ohio.

Resolution 3: Congregation Constitution Revision
WHEREAS, The revised constitutions of the following congregations have undergone proper synodical review, and,
WHEREAS, The Committee on Synodical Membership has found that they meet the requirements of the constitution of the Evangelical Lutheran Synod, therefore,
BE IT RESOLVED, That the revised constitutions of the following congregations be approved by the Evangelical Lutheran Synod:
1. Christ Lutheran Church, Port St. Lucie, Florida.
2. Christ Lutheran Church, Klamath Falls, Oregon.
3. Peace Lutheran Church, Kissimmee, Florida.

Resolution 4: Application of Pastor to Continue on the Clergy Roster
WHEREAS, The Reverend David Meyer has requested to remain as a member on the clergy roster of the ELS, and,
WHEREAS, The ELS Praesidium has determined that he has met all qualifications for being listed on the clergy roster of the ELS, therefore,
BE IT RESOLVED, That the Reverend David Meyer continue on the clergy roster of the ELS.

CREDENTIALS—ACTION OF THE SYNOD

Resolution 1: Excuses of pastors: non-attendance
WHEREAS, Excuses for absence from the 2014 Synod Convention have been received from the following pastors: Martin Doepel, Brad Homan, Dale Jaech, Jeff Luplow, Homer
Resolution 2: Excuse of teacher: non-attendance
WHEREAS, An excuse for absence from the 2014 Synod Convention has been received from Mr. Allen Labitzky, therefore,
BE IT RESOLVED, That he be excused.

Resolution 3: Excuse of pastors: late arrival
WHEREAS, An excuse for late arrival at the 2014 Synod Convention has been received from the following pastors: Tim Bartels, Jeff Londgren, and Ken Schmidt, therefore,
BE IT RESOLVED, That they be excused.

Resolution 4: Excuses of pastors: early departure
WHEREAS, Excuses for early departure from the 2014 Synod Convention have been received from the following pastors: Cory Hahnke, Erich Hoeft, Nile Merseth, Steve Reagles, and Paul Webber, therefore,
BE IT RESOLVED, That they be excused.

Resolution 5: Excuses of delegates: early departure
WHEREAS, Excuses for early departure from the 2014 Synod Convention have been received from Denny Behr, Chris Hoffman, Al Natvig, and Leroy Sundbom, therefore,
BE IT RESOLVED, That they be excused.

REPORT OF THE
DOCTRINE COMMITTEE

In Romans 6, St. Paul shows that through Baptism we were united with Christ and His cross. Our old sinful flesh was nailed to the cross, and we died to sin. We were buried with Christ in the tomb. Because we have participated in the death of Christ through Baptism we were freed from sin and delivered from death and the devil (Romans 6:7). All our sins were washed into the depths of the sea through Jesus’ blood. As Jesus arose triumphant that first Easter morning, so we arose to new life in Baptism by the power of Christ’s resurrection (Romans 6:5). Faith in Christ’s cross was created in our hearts, we received new resurrection life in Him, and we were incorporated into His body, the church (1 Corinthians 12:12–13).

This resurrection life, born in Baptism and nourished through the Word and the Holy Supper, will climax in the resurrection of the body. It is a seal and guarantee that we will stand glorified in the final resurrection. Because of that gracious water of life, the grave for the believer’s body has become a restful sleeping place while the soul is with Jesus in glory awaiting the last day. Then this very body will break forth from the grave glorified as Job of old confessed, “I know that my Redeemer lives, and He shall stand at last on the earth; and after my skin is destroyed, this I know, that in my flesh I shall see God, whom I shall see for myself, and my eyes shall behold, and not another. How my heart yearns within me!” (Job 19:25–27). Every Christian casket is closed in sorrow but also in confident hope that it will break forth in victory; for death has been swallowed up by the Lord of lords and King of kings. Baptism indeed saves us.

This truth concerning our baptismal faith-life our great God has revealed to us in His inerrant and life-giving Word. It is our purpose as a synod and as a Doctrine Committee to
continue in that Word so that we are indeed Christ’s disciples (John 8:31). We desire to confess boldly the truth of His Word so that more and more may know the joy of salvation, and we desire to defend it from attacks on every side.

COMMITTEE MEMBERSHIP
The Doctrine Committee this past December welcomed to its number Mr. Gregory Costello. With this addition during the past year, the committee consisted of Mr. Gregory Costello, Mr. Allen Quist, the Rev. Thomas Rank, Prof. Gaylin Schmeling, Prof. Erling Teigen, Mr. Paul Tweit, the Rev. David Jay Webber, the Rev. Paul Zager, and President John Moldstad as a non-voting, advisory member. Mr. Paul Tweit resigned from the Doctrine Committee this past fall. We thank him for his faithful years of service. The Doctrine Committee’s three meetings were devoted to the consideration of questions and other matters referred to it by the synod convention, the synodical president, the chairman of the committee, and groups or other individuals within the synod.

WISCONSIN EVANGELICAL LUTHERAN SYNOD
The 62nd biennial convention of the Wisconsin Evangelical Lutheran Synod (WELS) was held on the campus of Martin Luther College, New Ulm, Minnesota, July 29–August 1, 2013. Representatives of the Doctrine Committee attended the convention. The theme of the convention was “In Christ Alone.” Discussions at the convention centered in the opportunities and challenges that the WELS will face in the next biennium. Bible translations and the use of NIV(2011) were major topics at the convention. After considerable discussion, the convention chose not to adopt a single Bible version for use in its publications. Rather the resolution adopted by the convention encouraged Northwestern Publishing House to use an eclectic approach in choosing the appropriate translation for its publications. President Moldstad brought greetings to the convention on behalf of the Evangelical Lutheran Synod (ELS).

The Evangelical Lutheran Confessional Forum (ELCF), which is intended to express the fellowship enjoyed by the ELS and the WELS, meets biennially. In the years when the forum does not meet, as was the case this past year, there is a meeting of the Doctrine Committee and the WELS CICR. The meeting occurred on September 27, 2013, in Pewaukee, Wisconsin. The main topic of discussion at this meeting was Lutheran hermeneutics.

The biennial meeting of the forum will be held on October 20–21, 2014, in Pewaukee, Wisconsin. The forum consists of twelve representatives of the ELS and twelve representatives of the WELS. The forum meetings are divided into the administration division, mission division, doctrine division, higher education division, Lutheran elementary schools division, and stewardship division. 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.

INFORMAL MEETING WITH THE LUTHERAN CHURCH–MISSOURI SYNOD
An intersynodal meeting including the ELS, WELS, and LCMS occurred December 10–12, 2013, in Tucson, Arizona. The representatives from the ELS were President John Moldstad, Vice President Glenn Obenberger, and Prof. Gaylin Schmeling. The meeting was not intended to be a formal doctrinal discussion but rather was an opportunity for informal discussions intended to clarify doctrinal positions and to gain a better understanding of current situations in each church body. The major topic for discussion was church and ministry. The group had an opportunity to gain a better understanding of the doctrinal positions of the respective church bodies when it comes to the definition of “the church,” as well as to discuss in some
detail the perceptions and understanding of the public ministry. Discussions were cordial and beneficial. Another such meeting is being planned for the fall of this year centering on the doctrine of church fellowship.

**ELS–ELCA DIFFERENCES BROCHURE**

Requests were made by members of the synod for a usable brochure to explain the differences between the ELS and Evangelical Lutheran Church in America (ELCA). The Doctrine Committee had been working on producing an updated brochure explaining the differences between the ELS and ELCA for some time. The 2013 convention resolved, “That the Doctrine Committee be encouraged in this endeavor and be asked to provide the brochure by the time of the 2014 convention, and report accordingly, and that the brochure be produced in consultation with the communication director” (*Synod Report*, 2013, page 72). This project, which was mainly the work of the Rev. Thomas Rank, was completed last fall and made available to pastors and congregations at the General Pastoral Conference. The document, entitled “Are We So Different?”, may be obtained from the synod website <http://www.evangelicallutheransynod.org/download/ELS-ELCA_Differences_2013.pdf>.

**BIBLICAL TEACHING CONCERNING APOLOGETICS**

The 2013 convention resolved, “That the Doctrine Committee develop and/or identify apologetics resources useful for Bible study, evangelism, and general use within the congregation and distribute them in consultation with the communication director, and that the Doctrine Committee look for ways to encourage the participation of faithful and orthodox scholars in the scholarly marketplace of ideas in the field of apologetics” (*Synod Report*, 2013, 70–71).

In fulfillment of this request, the Doctrine Committee encourages the members of the synod to make use of the apologetic materials produced by Mr. Allen Quist entitled, “Proclaiming the Truth of Jesus to a Postmodern World” and “Ten Truths about Evolution.” This material may be found on the Doctrine Committee’s webpage within the synod website. Also these books are available in printed form at the bookstore. In addition the Reformation Lectures for 2014 will center on apologetics.

**STUDY OF THE TWO KINGDOMS**

The Doctrine Committee has been engaging in a discussion of the Lutheran doctrine of the two kingdoms. Prof. Erling Teigen produced a resource paper on this topic entitled, “Two Kingdoms: Simul iustus et peccator: Depoliticizing the Two Kingdoms Doctrine.” The paper gives a summary of the two kingdoms doctrine and the responsibility of Christians in each kingdom. This paper may be found in the *Lutheran Synod Quarterly* 54:2–3 (June–September 2014).

**BIBLE TRANSLATIONS**

The committee has continued its study of Bible translations. It intends to produce a guide for Bible translations which will be of benefit for congregations. This will involve a study of translation theory. This study is being led by the Rev. Thomas Rank.

**BIBLE STUDY FOR REFORMATION AND SYNOD ANNIVERSARY**

The Doctrine Committee has been asked by the synod president and the Centennial Committee to produce a Bible study for the 500th anniversary of the Reformation and the 100th anniversary of the synod. The Bible study will include six segments. These segments will compare the history and theology of the Reformation with the history and doctrinal issues that helped shape the synod. The topics of the segments will be as follows: 1. Adiaphora and

CONFESSIONAL EVANGELICAL LUTHERAN CONFERENCE

The Theological Commission of the Confessional Evangelical Lutheran Conference (CELC) will meet on May 29, 2014, in Lima, Peru. The members of the Theological Commission of the CELC are Prof. John Brenner, Wisconsin Evangelical Lutheran Synod (WELS); the Rev. Andreas Drechsler, Evangelical Lutheran Free Church (ELFK), Germany; the Rev. Davison Mutentami, Lutheran Church of Central Africa—Zambia (LCCA-Z); the Rev. Takeshi Nadaira, Lutheran Evangelical Christian Church (LECC), Japan; Prof. Gaylin Schmeling, Evangelical Lutheran Synod (ELS); and the Rev. Daniel Koelpin (WELS), CELC president, ex officio.

The Theological Commission is writing a document summarizing the five essays on the doctrine of the church delivered at the 2011 CELC convention in New Ulm, Minnesota. In addition, the commission completed its review of a statement entitled “Make Known God’s Manifold Wisdom,” focusing on outreach, for publication and presentation to the 2014 CELC convention. This topic will be Article VI 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, Article III of the work of the Holy Spirit, Article IV of the person and work of Christ, and Article V of the doctrine of eschatology. These statements may be found in PDF form on the CELC website under the heading “Eternal Word: A Lutheran Confession” <www.celc.info>.

The triennial convention of the CELC will be held in Lima, Peru, on May 30–June 2, 2014. It will begin with an opening worship service on Friday, May 30, at 1:00 p.m. and conclude early evening on Monday, June 2. The officers of the CELC are: president, the Rev. Daniel Koelpin; vice-president, Prof. Michael Smith; secretary, Prof. Thomas Nass; planning committee, the Rev. Michael Duncan and the Rev. Steven Petersen.

The theme of the convention is “We Are God’s Workmanship—Created in Christ Jesus for Good Works,” a study of the doctrine of sanctification. The essays will be:

Essay 1: God Sanctifies Us – Prof. John Brenner (WELS – USA)
Essay 2: God Empowers Us – Prof. Gottfried Herrmann (ELFK – Germany)
Essay 3: God Guides Us – the Rev. Brester Msowoya (LCCA – Malawi)
Essay 4: Honoring God – the Rev. Petr Krakora (CELC – Czech Republic)
Essay 5: Serving Others – the Rev. Guillermo Carrera (PELCC – Peru)

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-four 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.

THEOLOGICAL TRENDS

The Doctrine Committee desires to keep abreast of doctrinal trends and issues within the church at large (e.g., objective justification, homosexuality, gay marriage, feminism, the
“church growth” movement, the “emergent church” phenomenon, “contemporary worship” practices, government encroachment on religious liberty, etc.). 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. In addition to this, Mr. Allen Quist is leading the committee in its study of postmodernism in society.

As members of the ELS and the CELC we treasure the magnificent blessings poured out on us in Baptism. We strive to preserve the teaching of Baptism, as all the other teachings of Scripture, in its truth and purity and spread the Gospel to the ends of the earth as our Lord directs, “All authority has been given to Me in heaven and on earth. Go therefore and make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, teaching them to observe all things that I have commanded you; and lo, I am with you always, even to the end of the age” (Matthew 28:18–20). Only these means of grace can give us peace and comfort in this life and hope for the life to come. As we continue to engage others with Jesus, may we always thank God for the benefits of Holy Baptism, as we sing in Luther’s chief baptismal hymn:

To Jordan came our Lord, the Christ,
The Father’s will obeying,
And there was by St. John baptized,
All righteousness fulfilling.
There He did consecrate a bath
To wash away transgression,
To rescue us from bitter death
By His own blood and passion,
New life for us creating!

And though our mortal eye is dim
And sees but simple water;
Faith sees Christ Jesus, and in Him
The Lamb ordained for slaughter.
We see the cleansing fountain, red
With the dear blood of Jesus,
Which, from all sins inherited
And our misdeeds, can free us;
Eternal life bestowing.
(ELH 247:1, 7)

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

DOCTRINE—ACTION OF THE SYNOD

Resolution 1: The Wartburg Project
WHEREAS, The Wartburg Project (named for where Martin Luther translated the New Testament into German) aims to produce a high quality translation of the Bible through volunteer effort, and,
WHEREAS, The Evangelical Lutheran Synod may benefit from this project, and,
WHEREAS, A number of ELS pastors and professors are participating in this project, therefore,
BE IT RESOLVED, That the ELS be encouraged to continue monitoring this project.
Resolution 2: Informal meetings with LCMS
WHEREAS, Lutheran Church–Missouri Synod officials have asked to meet with the ELS and Wisconsin Evangelical Lutheran Synod informally to share useful information, therefore,
A. BE IT RESOLVED, That we pray God’s blessings on the continuation of these informal meetings, and,
B. BE IT RESOLVED, That we encourage our representatives to continue to inform us of the usefulness of these meetings, and,
C. BE IT RESOLVED, That we encourage our representatives to continue to maintain a clear confession of our doctrine and to avoid any misunderstanding in the way the meetings are reported to the ELS.

Resolution 3: Meetings with the Church of the Lutheran Confession
WHEREAS, There are informal meetings taking place between men of the ELS, the WELS, and the CLC regarding doctrinal agreement between our synods, therefore,
BE IT RESOLVED, That the meetings with the CLC be encouraged to continue.

Resolution 4: Apologetics and Publications
WHEREAS, The Doctrine Committee was given the task of addressing doctrinal differences and apologetics, therefore,
A. BE IT RESOLVED, That we thank Pastor Thomas Rank and the Doctrine Committee for its pamphlet contrasting our doctrine to that of the Evangelical Lutheran Church in America, and,
B. BE IT RESOLVED, That we thank Mr. Allen Quist for his work on Proclaiming the Truth of Jesus to a Postmodern World and Ten Truths about Evolution, and,
C. BE IT RESOLVED, That we thank Professor Erling Teigen for preparing his paper on the “Doctrine of the Two Kingdoms,” and,
D. BE IT RESOLVED, That we encourage the Doctrine Committee to continue with its work for the Reformation and Centennial Bible Study.

Resolution 5: Theological Trends
WHEREAS, The Doctrine Committee strives to keep abreast of doctrinal trends (e.g. objective justification, homosexuality, gay marriage, feminism, the “church growth” movement, the “emergent church” phenomenon, “contemporary worship” practices, government encroachment on religious liberties, etc.), therefore,
A. BE IT RESOLVED, That the Doctrine Committee be encouraged to continue to maintain a watchful eye on current theological trends and share their findings with the synod, and,
B. BE IT RESOLVED, That the Doctrine Committee and the Communication Director continue to plan strategically how best to keep the synod up to date on such issues.

The committee notes with thanks the many years of service of Paul Tweit. We thank God for our continued fellowship with the churches of the CELC.

REPORT OF THE BOARD OF REGENTS OF
BETHANY LUTHERAN COLLEGE

BOARD OF REGENTS
Members of the board during the past year: The Rev. Herbert Huhnerkoch, Kissimmee, Florida, chairman; Mr. Harold Theiste, Pinehurst, North Carolina, vice-chairman; Mr.
Paul T. Chamberlin, South Chatham, Massachusetts, secretary; Dr. Willis Anthony, St. Peter, Minnesota; The Rev. Mark Bartels, Madison, Wisconsin; The Rev. Erwin Ekhoff, Golden Valley, Minnesota; Mr. Lyle Fahning, Prior Lake, Minnesota; Mr. Bruce Gratz, North Mankato, Minnesota; Mr. James Minor, Danbury, Wisconsin; The Rev. Kenneth V. Schmidt, West Bend, Wisconsin; The Rev. Dr. J. Kincaid Smith, Mankato, Minnesota; and Mr. Timothy E. Thiele, Oconomowoc, Wisconsin.

Advisory Members: The Rev. John A. Moldstad, Mankato, Minnesota, President of the ELS; and The Rev. Lawrence Burgdorf, St. Louis, Missouri.

The board at their November meeting elected Harold Theiste to a type “B” second term member beginning in June 2014. The synod is asked to ratify that election at the 2014 convention.

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 10, 2014, the college and seminary observed the following anniversaries:

BLC Faculty/Staff Anniversaries Observed 2014

Alta Schafer, Administrative Assistant, Honsey Hall ........................................... 10 years
Estelle Vlieger, Admissions Counselor ................................................................. 10 years
Joni Bode, Data Specialist/Office Manager - Advancement .................................. 15 years
Paulette Tonn Booker, Manager of Human Resources ...................................... 15 years
John Boubel, Professor, History ........................................................................... 15 years
Jon Geistfeld, Housekeeping Technician ............................................................ 15 years
Angela Jahr, Associate Professor, Communication ............................................ 15 years
Lars Johnson, Associate Professor, English/Communication .............................. 15 years
Matthew Kuster, Associate Professor, Biology/Physical Education ..................... 15 years
Matthew Riehl, Associate Professor, Chemistry .................................................. 15 years
Lisa Shubert, Manager of Academic and Institutional Research .......................... 15 years
John Winch, Maintenance Technician/Chief Boiler Operator .............................. 15 years
Jeff Younge, Director of Financial Aid ................................................................. 15 years
Ramona Czer, Associate Professor, English/Communication ............................. 20 years
Mike Fletcher, Superintendent of Buildings ....................................................... 20 years
Dan Johnson, Head Groundskeeper ..................................................................... 20 years
Todd Marzinske, Manager of Network Systems ................................................. 20 years
Andrew Overn, Associate Professor, Art ............................................................. 20 years
Brian Strom, Head Housekeeper .......................................................................... 20 years
Julie Stelter, Cashier/Accounts Receivable ......................................................... 25 years
Dennis Marzolf, Professor, Music ......................................................................... 30 years
Art Westphal, Chief Advancement Officer ......................................................... 30 years
Greg Costello, Controller ..................................................................................... 35 years

This past academic year we had the following new faculty and professional personnel join our staff: Sarah Harstad, Business Administration; Andrew Krueger, Business Administration and Head Tennis Coach; Ashley Rand, Mathematics; Rev. Timothy Schmeling, Religion and German; and Daniel Tomhave, Director of Admissions.
ENROLLMENT

On December 14, 2012, thirty-two students graduated and on May 17, 2013, ninety-seven students graduated for a total of 129 graduates receiving the baccalaureate degree as part of the 14th four-year graduating class. These graduates represented all of the nineteen majors.

The 2013-2014 enrollment was as follows:

<table>
<thead>
<tr>
<th></th>
<th>1st Semester</th>
<th>2nd Semester</th>
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<tbody>
<tr>
<td>1st year</td>
<td>211</td>
<td>180</td>
</tr>
<tr>
<td>2nd year</td>
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<td>5th year</td>
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<td>6th year</td>
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</tr>
<tr>
<td>Full-time only</td>
<td>576*</td>
<td>525*</td>
</tr>
</tbody>
</table>

*Totals include full-time, part-time, and study-abroad students.

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

CURRICULAR AND CO-CURRICULAR PROJECTS

A recent survey of our alumni from the past ten years provided some very exciting results. Of those surveyed, 90% of our alumni report being employed within six months of graduation. For those who applied to a graduate program, all ninety-five got into a program with 90% of them reporting they got into their first choice. Over 90% of our alumni felt Bethany prepared them for their current career.

During Christmas break of the 2013-2014 academic year, Dr. Jennifer Wosmek led a group of six students and four faculty members on a trip to China. As part of a course to learn about Chinese culture, the students spent time at United International College in Zhuhai as well as time in Beijing. Sites included temples, palaces, museums and the Great Wall.

During spring break 2014, Professors Adrian Lo and Erik Hermanson led the concert band and jazz band on a west coast tour. The bands performed at a number of churches and schools.

The second annual Speechless Film Festival was held during March as part of Media Week. Over a one-hundred films were submitted from all over the world. After prescreening by our faculty, the films were judged by a panel of distinguished judges comprised of professionals from the industry.

PHYSICAL PLANT

During the summer of 2013, Teigen Hall underwent a renovation which included new windows on the third and fourth floor, a new roof, updated elevator, senior style suites on the fourth floor, new RA and game rooms on each floor, new lighting throughout and a newly designed lobby area. Also press boxes were added to the baseball, soccer and softball fields, and the last remaining home by the baseball field was purchased which will allow us to expand our athletic needs.

Without a major building project on campus, we took the opportunity to develop a comprehensive athletic field use plan. In addition we are conducting a needs analysis of athletic space to accommodate our programs including general student use.

Over the past year, our staff continued to keep the facilities in excellent shape and working order. We are thankful that we are able to regularly make improvements to our facilities. Visitors regularly comment on the beauty of the campus and the careful attention paid to
buildings and grounds. This summer the dining center serving area will be modernized to expand the variety and quality of food.

GRANTS
Financial support from a variety of grants continues to provide assistance to carry on the mission of Bethany Lutheran College. We received a generous grant from the Marvin M. Schwan Charitable Foundation to continue to enhance our programmatic offerings and physical facilities. We are thankful for their generous support.

We are grateful that Thrivent Financial for Lutherans continues to provide funds through its members who direct Thrivent Choice dollars to the college. This year Thrivent Financial for Lutherans provided $16,681 in support. In addition many corporations match their employees' contributions to the college through their corporate foundations. These funds maximize the donors’ gifts.

The Bethany Lutheran College Women’s Auxiliary made a commitment of $12,500 to several projects including the Dorothy Theiste Memorial Auxiliary Scholarship, and a variety of projects for the student success center. These funds have a direct impact on our students, and have provided financial, emotional and spiritual support for them for many years. We are very thankful to this group of generous women.

ESTATES
The college gratefully acknowledges the receipt of the following estates totaling $60,384.47 and received through December 31, 2013:

Bartling, Mark F. $21,628.82
Faugstad, Conrad O. 17,901.56
Marquardt, Joyce A. 9,426.09
Seifert, Edmund 1,428.00
Anonymous 10,000.00

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. 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.

Herbert Huhnerkoch, Chairman
Paul Chamberlin, Secretary
Dan R. Bruss, President

REPORT OF THE BOARD OF REGENTS OF BETHANY LUTHERAN THEOLOGICAL SEMINARY

This year marks the 100th anniversary of the birth of Milton H. Otto (1914–1982). Milton Otto was born in Cherokee County, Iowa, and baptized in infancy at Hanover Lutheran Church. He prepared for the pastoral ministry and graduated from Concordia Seminary in Saint Louis, Missouri, in 1940. After vicaring at Princeton, Minnesota, and teaching at Eau Claire, Wisconsin he was called as pastor of English Lutheran Church, Cottonwood, Minnesota, and later he was called to the Saude–Jerico Lutheran Parish of Lawler, Iowa. He served as president of the Evangelical Lutheran Synod from 1954 until 1957 during the difficult years of the severance of fellowship with the LCMS. During his years at the seminary,
Professor Otto taught the core classes of the seminary and was the dean. He is remembered for his pastoral care and evangelical heart. The spirit of a *Seelsorger* (one who cares for souls) was evidenced in his teaching and his faith life. His evangelical imprint is to be found on a whole generation of ELS pastors. This is the model pastor that our seminary is striving to train so that another generation of confessional Lutherans will arise in our land.

The purpose of Bethany Lutheran Theological Seminary is to prepare physicians of the soul, who will bring the healing of the Divine Physician, Jesus Christ our Lord. Each year we continue to send forth more workers who have been trained to preach the truths of God’s Word following Professor Otto’s example as *Seelsorger*, pastor, and theologian. We pray God’s continued benediction on our “school of the prophets” to the end that all instruction in the classroom and the preaching of the Gospel from our pulpits which emanates from that instruction may redound to the glory of God and for the welfare of His Kingdom.

**BOARD OF REGENTS**

The Board of Regents is responsible for overseeing and governing the operations of the seminary. The board met quarterly during the year and the president of the seminary submitted a report to each meeting. The members of the board are: The Rev. Herbert Huhnerkoch, Kissimmee, Florida, chairman; Mr. Harold Theiste, Pinehurst, North Carolina, vice-chairman; Mr. Paul Chamberlin, South Chatham, Massachusetts, secretary; the Rev. Mark Bartels, Madison, Wisconsin; the Rev. Erwin Ekhoff, Golden Valley, Minnesota; the Rev. Dr. J. Kincaid Smith, Mankato, Minnesota; the Rev. Kenneth Schmidt, West Bend, Wisconsin; Dr. Willis Anthony, St. Peter, Minnesota; Mr. Lyle Fahning, Prior Lake, Minnesota; Mr. Bruce Gratz, Mankato, Minnesota; Mr. James Minor, Danbury, Wisconsin; and Mr. Timothy Thiele, Oconomowoc, Wisconsin. By virtue of office, the president of Bethany Lutheran College, Inc., the Rev. John Moldstad, Mankato, Minnesota, serves as a member of the Board of Regents. The Rev. Lawrence Burgdorf, St. Charles, Missouri, serves as an advisory member to the board.

**FACULTY**

The following professors taught in the seminary during the 2013–14 school year: Adolph Harstad, Michael Smith, Thomas Kuster, Erling Teigen, Thomas Flunker, and Gaylin Schmeling. Professor Harstad leads our Old Testament studies and teaches Church History, Homiletics, and other practical courses. Professor Smith teaches our New Testament courses, Symbolics, Homiletics and other practical courses. Professor Kuster teaches Communication, Professor Teigen teaches Dogmatics, and Professor Flunker teaches Hispanic outreach. President Schmeling teaches Church History, Dogmatics, Homiletics, and other practical courses.

On October 1, 2013, Professor Michael Smith received his Ph.D. degree in biblical studies from Trinity Theological Seminary, Newburgh, Indiana. This is a wonderful blessing from our Lord for our seminary.

During a special service on February 10, 2014, the seminary observed the following anniversary:

Elsa Ferkenstad, Executive Assistant  
10 years

**ENROLLMENT**

There were twelve students enrolled at the seminary in the 2013–14 academic year. It breaks down as follows: 3 juniors, 5 middlers, 3 seniors, and 1 vicar. The one who was serving his vicarage, Paul Webber at Mt. Olive Lutheran Church, Mankato, Minnesota, graduated December 2013. Also there was one student in the Master of Arts in Lutheran Theological Studies program.
RECRUITMENT

Although our synod is blessed with few vacancies at present, projections indicate that many 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 ministry. The Lord of the harvest reminds us that “the harvest truly is plenteous, but the laborers are few. Therefore pray the Lord of the harvest that He will send out laborers into His harvest” (Matt. 9:37–38). In addition to fervent prayer let us also do what we can in the form of encouragement and financial assistance, if possible, to make it feasible for students to study for the ministry.

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. The seminary would like to encourage every young man in our synod—and not merely the young men—to consider this vital work which the Savior has placed before us. There is no greater work!

EVANGELISM TRAINING AND OUTREACH

Our church body and all our members are facing an increase in cultural, ethnic, and ethical diversity with new world views and political attitudes. There are many facets to this present-day situation. It is not uncommon to meet an Islamic family in our neighborhoods or to find a Hindu temple in the suburbs. As our students go forth as pastors, they are facing a general rejection of the biblical doctrine of marriage, an openness toward gay marriage, and a general erosion of the knowledge of natural law. The seminary desires to meet these challenges and to help our students engage others with Jesus. Answers to this new diversity and its challenge to outreach are being incorporated into our pastoral theology courses, the contemporary theology course, the world religions course, and the evangelism courses.

The seminary continues to offer a course in Hispanic Outreach. Because Hispanics are one of the largest ethnic groups in our country this is an important mission emphasis. Also the seminary desires to assist its students in a proper use of Christian apologetics. Therefore beside the normal course of study, our Reformation Lectures this fall will center in the study of apologetics.

BARTLING COLLECTION

The seminary received a bequest from the Rev. Mark Bartling estate. It includes a large number of coins, plates, statues, books, stamps, and pictures related to the Lutheran Reformation. We are in the process of organizing a display on the north end of the main floor of the seminary. This will be a wonderful addition to our facility as we look forward to the 500th anniversary of the Lutheran Reformation in 2017.

ACTIVITIES

Bjarne Wollan Teigen Reformation Lectures: The Reformation Lectures were held October 31–November 1, 2013. This was the forty-sixth in the series of annual Reformation Lectures which began in 1967. The theme of the lectures was Confessional Lutheranism’s Answers to the Challenges of Modern Society. The titles and presenters were: The Christian’s Vocation in the Three Estates: Family, Church, and Society by Mark Harstad and The Christian Faces Contemporary Challenges by Harold Senkbeil.

Midyear Graduation Service: A special graduation service for Bethany Lutheran Theological Seminary was held on December 3, 2013, in Trinity Chapel. The preacher for the occasion was
the Rev. David J. Webber and the Rev. Dr. J. Kincaid Smith represented the Board of Regents. This was the graduation of two students from our seminary: Paul Webber and Michael Willitz.

**Mission and Ministry:** An invitation was extended to our students to attend the annual Mission and Ministry Seminar at Wisconsin Lutheran Seminary in Mequon, Wisconsin, on February 4–6, 2014. The theme of the seminar was “Servants by Grace,” based on Ephesians 3:7–9, emphasizing home and world outreach.

**Seminary Marriage Workshop:** On February 22, Professor Michael and Anita Smith conducted a marriage workshop for the seminary students and their wives/fiancées. The theme of the seminar was “Tightropes, Time, and Talking.” The primary topic addressed in the workshop was time management and priority setting in the parsonage.

**Seminary Wives:** The seminary wives have regular monthly meetings where important issues concerning the pastor’s family, finances, and parish life are discussed. This program is led by President Gaylin and Rebecca Schmeling.

**Annual Pastors’ Institute:** The annual pastors’ institute of Bethany Lutheran Theological Seminary has been held in various locations throughout the country in order to make it possible for more of our pastors to attend. This year the institute took place at Faith in San Antonio, Texas, on March 6, 2014. The first portion of the institute was a presentation entitled “The Stoeckhardt Centennial.” The year 2013 was the centennial of the death of George Stoeckhardt (1842–1913). His life spanned two continents and two centuries. He was a stalwart Lutheran confessor and one of the most important exegetes of the Synodical Conference. He had a profound influence on generations of LCMS pastors, inspired the founders of Wauwatosa Theology in the WELS, and through his commentaries and sermon books was a great blessing to our synod. The other segment of the institute centered in the theology of the Heidelberg Catechism. This catechism is espoused by nearly all Calvinistic Reformed Churches. The year 2013 was the 450th anniversary of the catechism. These presentations were delivered by President Gaylin Schmeling.

**Christ in Media Institute (CMI):** Christian Mobile Phone Conference: This conference occurred March 21–23, 2014, at Bethany Lutheran College in Mankato, Minnesota. The production teams from participating schools gathered and displayed their work, that is, their research, the proposed media, and strategies by which Gospel media could be spread by mobile phones. Mission-worker mentors/consultants from the various countries, who commented on and critiqued the student work, were brought to the conference. Finally, plans were made to follow through, that is, to assure that quality productions will actually appear on phones in the designated countries. For more information see the CMI website <http://christinmedia.org/christian-mobile-project/>.

**Senior Recognition Dinner:** This event was held on the evening of April 28, 2014. This is always a pleasant and relaxing evening for the students and staff.

**Vicar Workshop:** Our annual vicar workshop was held on Wednesday, May 14, 2014. There was a report on field work activities by the student body and a getting things done workshop presented by Aaron Ferkenstad. President John Moldstad spoke to the student body concerning the pastor and his relationship to the synod. Brief presentations were also given on our synod’s pension fund, insurance plan, and deferred giving.

**Commencement Service:** The seminary commencement service was held on Wednesday, May 14, 2014, at 7:00 p.m. in Trinity Chapel. Professor Lyle Lange was the preacher, President Gaylin Schmeling served as liturgist, and the Rev. Dr. J. Kincaid Smith represented the Board of Regents. The following graduated from the seminary with a Master of Divinity degree: Paul Lange.
LUTHERAN SYNOD QUARTERLY

The Lutheran Synod Quarterly is the theological journal of Bethany Lutheran Theological Seminary. It is issued by Bethany Lutheran Theological Seminary as a testimony of its theological convictions, as a witness to the saving truths of the inerrant Scripture and the Lutheran Confessions, and in the interest of theological growth for the members of the Evangelical Lutheran Synod. The subscription price is $25.00 per year and can be obtained by writing to Bethany Lutheran Theological Seminary, 6 Browns Court, Mankato, MN 56001. If you would prefer to receive the Quarterly in PDF format, rather than a printed copy, please contact the seminary office. Past issues of the Quarterly are to be found on the Bethany Seminary website <www.blts.edu/lsq>.

GRANTS AND OTHER FINANCIAL SUPPORT

We are grateful to the individuals supporting the seminary through the Thrivent Choice program of Thrivent Financial for Lutherans.

Each year there are corporations that match their employees’ contributions to the seminary through their foundations. We are thankful for this added support.

Members of the ELS ladies’ organizations have given support to the Seminary Fund, Scholarship Fund and Student Support Fund. This has been a wonderful blessing for our students. Thank you for all your help.

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

LEGACIES AND GIFT ANNUITIES

The following legacies were received in fiscal year July 1, 2012 – June 30, 2013:

<table>
<thead>
<tr>
<th>Legacy Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dorothy Abrams</td>
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<tr>
<td>Mark Bartling</td>
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<td>Albin Levorson</td>
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<td>Elvira Mellom</td>
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<td>Julius Mundschenk</td>
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<td>Margaret Steen</td>
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</tr>
<tr>
<td>Paul Ylvisaker</td>
<td>$18,246.51</td>
</tr>
</tbody>
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SCHOLARSHIP FUNDS

The Scholarship Endowment Funds continue to be a blessing to the seminary students. Several scholarship funds have been set up in memory of individuals and the annual dividends are used to help students with their tuition costs. The students are most appreciative of this financial assistance as they pursue their theological education. It is our concern that no one desiring to study for the ministry be denied a theological education for lack of funds. The present Scholarship Endowment Funds are: Rev. Theodore and Melvina Aaberg, Merle Aasen, Otto and Dorothy Abrams, Herman and Evelyn Anderson, Joey and Trisha Anderson, John, Ethel and Rodney Arends, Robert, Flora and Charlotte F. Becker, Edmund Bolstad, Kenneth and Audrey Bolstad, Gregory C. and Susan D. Bovid, Buelow-Kubiak, Nora Buffington, Larry and Jane Carlson, Arthur O. Carlsen, Glenn and Dorothy Collins, Mabel Dahlgren, Allen and Susan Daniels, Davis-Nelson, Robert and Betty Diesing, Roger and Lois Dohrmann, Stuart Dorr, John Duklenth Memorial, Keith and Claudia Eisberg, George and Dorothy Feil, Howard and Jeanette (Hovland) Gulbrandson, Donald and Opal Hackbarth, Albert S. Hammer, Paul and Cordia Hasz, Hoidalem Family, Lyle and Debby Hoverson, Lenwick and Glenna Hoyord, Ewald and Verda Kohlmeier, Jens, Jerome and Laverne Kvam, Ernest W.

There is also a General Scholarship Fund to which individuals and organizations donate during the year and which is also used to render assistance to students in need.

**SEMINARY ENDOWMENT FUND**

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.

*The Rev. Gaylin Schmeling, president*

*The Rev. Herbert Huhnerkoch, chairman*

*Mr. Paul Chamberlin, secretary*

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**BETHANY LUTHERAN COLLEGE, INC.**

**Mankato, Minnesota**

Consolidating Statement of Activities

Year Ended June 30, 2013

<table>
<thead>
<tr>
<th></th>
<th>College</th>
<th>Seminary</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td><strong>REVENUES, GAINS AND OTHER SUPPORT</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Tuition and general fees</td>
<td>12,686,226</td>
<td>225,950</td>
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<tr>
<td>Less: Scholarships and grants</td>
<td>(5,569,116)</td>
<td>(223,355)</td>
<td>(5,792,471)</td>
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<tr>
<td>Net Tuition and Fees</td>
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<tr>
<td>Contributions</td>
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<tr>
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<td>Endowment gains (losses)</td>
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<td>386,092</td>
<td>2,465,804</td>
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<td>Gains (losses) on beneficial interest in funds held in trust</td>
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<td>5,450</td>
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<tr>
<td>Gain (loss) on beneficial interest in perpetual trust</td>
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<td>35,092</td>
<td>70,184</td>
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<tr>
<td>Sales and services of student activities</td>
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<td>-</td>
<td>113,101</td>
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<tr>
<td>Other sources</td>
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<td>48,145</td>
<td>541,716</td>
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<tr>
<td>Auxiliary services</td>
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<td>-</td>
<td>2,943,831</td>
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<tr>
<td>Adjustment of actuarial liability</td>
<td>(32,685)</td>
<td>(34,489)</td>
<td>(67,174)</td>
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</table>
Total Revenues, Gains and Other Support 17,649,404 1,797,201 19,446,605

EXPENSES

Program expenses
  Instruction 5,788,769 498,087 6,286,856
  Academic Support 668,922 - 668,922
  Student services 4,259,426 101,591 4,361,017
  Auxiliary 3,204,503 7,826 3,212,329

Support expenses
  Institutional Support 3,604,819 46,859 3,651,678

Allocate expenses
  Operation and maintenance of plant 1,727,393 25,113 1,752,506
  Depreciation 2,287,080 71,143 2,358,223
  Amortization 31,353 - 31,353
  Interest 193,950 - 193,950
  Less: Allocated expenses (4,239,776) (96,656) (4,336,432)
  Contributions receivable written-off 16,725 - 16,725
  Intercompany interest 54,909 (54,909) -

Total expenses 17,598,073 599,454 18,197,527

Change in Net Assets 51,331 1,197,747 1,249,078

Net Assets - Beginning of Year 70,473,478 9,201,046 79,674,524

NET ASSETS - END OF YEAR 70,524,809 10,398,793 80,923,602

HIGHER EDUCATION—ACTION OF THE SYNOD

Resolution 1: Appointment to the Board of Regents
WHEREAS, Mr. Harold Theiste was elected as a type “B” second term member beginning in June 2014, therefore,
BE IT RESOLVED, That the synod ratify the election.

Resolution 2: Report of the Board of Regents and Bethany Lutheran College
WHEREAS, God has blessed Bethany Lutheran College through the faithful service of its faculty and staff, and,
WHEREAS, Various curricular and co-curricular projects have enriched the educational experience of Bethany students, and,
WHEREAS, Necessary physical plant improvements have been made and are planned for the future, therefore,
A. BE IT RESOLVED, That the synod thank God for the faithful service of the faculty and staff of Bethany Lutheran College, and,
B. BE IT RESOLVED, That the synod encourage members of the synod and others to attend the college.

Resolution 3: Enrollment
WHEREAS, The report of the Board of Regents reports enrollment of the past academic year, and,
WHEREAS, This does not allow the synod to gauge a larger pattern of enrollment trends, therefore,
BE IT RESOLVED, That the synod ask the Board of Regents to include in future reports to the synod enrollment figures for the preceding ten years.
Resolution 4: Grants
WHEREAS, Financial support from a variety of grants continues to provide assistance to carry on the mission of Bethany Lutheran College and Bethany Lutheran Theological Seminary, and,
WHEREAS, Generous donations have in particular been received from the Marvin M. Schwan Charitable Foundation, Thrivent Financial for Lutherans through its Thrivent Choice program, and the Bethany Lutheran College Women's Auxiliary, therefore,
BE IT RESOLVED, That the synod thank these and other donors for their generosity and support of Bethany Lutheran College and Bethany Lutheran Theological Seminary.

Resolution 5: Estates
WHEREAS, Estates have been received from Rev. Mark F. Bartling, Conrad O. Faugstad, Joyce A. Marquardt, Edmund Seifert, and an anonymous benefactor, therefore,
A. BE IT RESOLVED, That the synod express its thanks for the generosity of these individuals, and,
B. BE IT RESOLVED, That the synod encourage others to remember the college and other synodical entities in their wills and financial planning.

Resolution 6: Report of the Board of Regents and Bethany Lutheran Theological Seminary
WHEREAS, God continues to bless the faculty and students of Bethany Lutheran Theological Seminary, and,
WHEREAS, The seminary as a part of its educational program is offering evangelism training, and various activities that prepare men for the ministry, and,
WHEREAS, It is important for pastors, teachers, and congregations to encourage men to study for the ministry, in order that the gospel continue to be promoted in the years to come, and,
WHEREAS, The seminary continues to publish the Lutheran Synod Quarterly, and,
WHEREAS, Scholarship funds established by benefactors continue to enable men to study at the seminary with reduced financial burden, and,
WHEREAS, Elsa Ferkenstad has served as Executive Assistant of the seminary for ten years, therefore,
A. BE IT RESOLVED, That the synod offer thanks to God for the important work of the seminary, and,
B. BE IT RESOLVED, That the synod encourage promising men to study for the pastoral ministry, and,
C. BE IT RESOLVED, That the synod express thanks to the members of the seminary faculty for their faithful service, and,
D. BE IT RESOLVED, That the synod express thanks to Elsa Ferkenstad for her ten years of faithful service.

Resolution 7: Faculty
WHEREAS, Professor Michael Smith has received his Ph.D. degree in biblical studies from Trinity Theological Seminary in Newburgh, Indiana, therefore,
BE IT RESOLVED, That the synod congratulate Dr. Smith on this achievement and commend him for his commitment to theological education.

Resolution 8: Legacies and Gift Annuities
WHEREAS, Legacies have been received from Dorothy Abrams, Rev. Mark Bartling, Albin Levorson, Elvira Mellem, Julius Mundschenk, Margaret Steen, and Paul Ylvisaker, and,
WHEREAS, Several items of historical interest related to the Lutheran Reformation have also been received from the estate of Rev. Mark Bartling, therefore, BE IT RESOLVED, That the synod express its thanks for the generosity of these individuals.

REPORT OF THE BOARD FOR HOME OUTREACH

An inspiring account is recorded for us in Acts 3 and 4. Peter and John healed a lame man, after which Peter preached a powerful sermon. The Jewish religious leaders did not appreciate Peter's message and the effect it was having on the people and so they arrested him and John. After the leaders brought Peter and John before them, they eventually ordered them to stop preaching about Jesus. To this order Peter replied, “Whether it is right in the sight of God to listen to you rather than to God, you must judge, for we cannot but speak of what we have seen and heard” (Acts 4:19-20; ESV).

The boldness of Peter and John serves to remind us of our need and desire to “speak of what we have seen and heard.” To this end, the Board for Home Outreach assists the synod’s members in proclaiming and serving their Lord through their outreach, evangelism, and mission efforts in the United States.

ORGANIZATION OF THE BOARD

The following members comprise the board: Prof. Michael K. Smith,* chairman; the Rev. Timothy Hartwig, vice chairman and chaplain; the Rev. Rodney Flohr, secretary; Mr. Keith Duin, Financial Coordinator; the Rev. Aaron Hamilton, Outreach Strategist; Mr. Mark Perlwitz, Site Selection Coordinator; Rev. Gregory Schmidt, Resource Coordinator; Mr. Robert Smith,* Property Management Coordinator; and Mr. David Sparley, Missionary Care Coordinator. Members marked with an asterisk also serve on the Trustees–Home Outreach Subcommittee. Mr. Keith Wiederhoeft serves as an advisory member to the board.

PRIORITIES OF THE BOARD

The board continues to focus on two priorities as it assists the synod in engaging others with Jesus: 1) to equip members of the synod to be evangelists so that every congregation views itself as a “mission” congregation, and 2) to establish home missions. At each of its meetings the board reviews these priorities to ensure that its work is focused so as to address these priorities. Plans are now being made for another series of synod-wide evangelism retreats to begin soon. The board also continues to make plans to develop innovative methods of outreach and to function as a clearinghouse for ideas and methods of outreach, evangelism, and missions that seem to be working at the congregational level. The board has also resumed providing congregations with outreach newsletter articles for local newsletters.

“ENGAGE OTHERS WITH JESUS” RETREATS

To address the first priority listed above, since November 2012 the board has conducted eight evangelism retreats for nine circuits of the synod. These retreats were well attended and well received overall. Video of the retreat sessions is available on DVD for congregations that wish to use them for review and education.

NEW MISSION WORK

In November 2013, the board came to an agreement with Grace Lutheran Church (Madison, Wisconsin) to adopt the congregation as a mission congregation. Grace was started in the early
1960s as a mission congregation with Pres. em. Wilhelm Petersen serving as the first pastor. The board and Grace have issued four calls for a pastor since November 2013.

Also in November 2013, the board decided to supply partial subsidies to two congregations. Grace Lutheran Church (Redmond, Oregon) will receive a year-long subsidy to be used primarily for pastoral support. King of Grace Lutheran (Waukon, Iowa) will receive a small year-long subsidy to support its work.

**HOME MISSION UPDATES**

**Divine Mercy Lutheran Church, Weatherford/Hudson Oaks, Texas:** This exploratory mission is served by the Rev. Kyle Madson. After moving to the area in April 2013, Rev. Madson began working to locate people interested in a new church via personal contact and door-to-door canvassing, looking for a worship site, publicizing the new mission, and organizing toward holding a “Grand Opening” worship service. After receiving help in door-to-door canvassing from a travel-canvass-witness team of BLC students in early January, and after saturating the area with a mass mailing, the Grand Opening service was held on January 26 at a local middle school. Thirty-five people were in attendance with many “new” faces being seen. The mission continues to look for additional prospects as it gathers weekly for worship. The mission plans to move to leased space in highly visible retail space this spring.

**Hope Lutheran Church, Cedar Park/Leander, Texas:** The Rev. Brad Kerkow continues to serve Hope, which was received as a member congregation of the synod in 2013. In August 2013, the congregation began worshipping at its ministry center, making use of the spacious patio. Prior to winter the patio was weatherized with roll-down vinyl walls. Initial plans are being made for constructing a permanent sanctuary on the congregation’s property. A highly-visible “Future Home of…” sign has been placed on the property for added publicity. The congregation hosted a “Faith in Action” team of four college students in March 2014 which canvassed over 3000 homes. Currently Hope numbers forty-nine baptized and twenty-six communicant members.

**Hope Lutheran Church, Farmington, Minnesota:** The Rev. Dan Oberer serves Hope in this community just south of the Twin Cities metro area. Hope presently meets in leased space in downtown Farmington and currently numbers seventy-one baptized and forty-five communicant members. A search for land for an eventual permanent home is ongoing. Aided by a seminary student, Hope continues to focus on outreach to new movers into the community.

**Redeeming Grace Lutheran Church, Rogers, Minnesota:** The Rev. David Russow is the pastor of Redeeming Grace, located on the northwest side of the Twin Cities metro area. The congregation numbers 183 baptized and 134 communicant members. Redeeming Grace also has a preschool with thirty-three students enrolled, more than double from the previous year. The congregation continues to reach out through the preschool, hosting a booth at the local farmers’ market, and participation in other community events.

**Faith Lutheran Church, San Antonio, Texas:** Located on the northeast side of San Antonio, the congregation numbers seventy-five baptized and fifty communicant members. The Rev. Matthew Crick served Faith as pastor until January 2014 when he accepted a call to Faith Lutheran in Medford, Oregon. Because of health issues with the Cricks’ oldest son, Pastor Crick has remained in San Antonio and served Faith as its vacancy pastor. The Rev. David Thompson has accepted the call to serve the congregation.

**Lord of Life Lutheran Church, Holland, Michigan:** The Rev. Nicholas Proksch is the pastor of Lord of Life in this west Michigan community. The congregation numbers seventy baptized and fifty-five communicant members. Lord of Life continues to conduct many outreach events each year, including handing out free mint hot chocolate and coffee at the community’s St. Patrick’s Day Parade, conducting a soccer-themed VBS, conducting a
football-themed VBS, Easter for Kids, Christmas for Kids, and more. This past summer the congregation again took part in a local farmers’ market by selling “Big Deal Pretzels,” with all the proceeds going to the orphanages of the Lutheran Mission of Salvation – India.

**Grace Lutheran Church, Redmond, Oregon:** This central Oregon-based congregation is served by the Rev. Randy VanMehren and numbers twenty-eight baptized and twenty-three communicant members. Grace leases space in a well-known housing development/resort community which has graciously helped promote the congregation in various ways.

**King of Grace Lutheran Church, Waukon, Iowa:** The Rev. Ron Pederson began serving King of Grace in August 2013. The congregation numbers forty-six baptized and forty-five communicant members. King of Grace has reached out to its community via a weekly radio devotion on Sunday mornings, by conducting services at two area nursing homes, and by submitting quarterly articles to the local newspaper.

**EVANGELISM–MISSIONS COUNSELOR**

At its 2012 convention, the synod approved the creation of the position of “Evangelism–Missions Counselor” and gave the board permission to call a man to this position. As of April 1, 2014, the board has called eleven different men to this position.

**SALARY SCALE FOR 2015**

In addition to the following scale, a housing and utilities allowance for home missionaries is determined using 135% of the three-bedroom fair market value within a specific county according to the most recent survey of the U.S Department of Housing and Urban Development (Federal Register, Part III, 24 CFR Part 888). If the house is to also serve as the office for the mission, the scale may increase to include a four-bedroom fair market value using the HUD figures. 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 $1000 deductible level. The board approves the use 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: 0-5 years: 2 Sundays plus 20 days; 6-15 years: 3 Sundays plus 25 days; 16+ years: 4 Sundays plus 30 days.

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<tr>
<th>Years of Service</th>
<th>Home Mission Salary</th>
<th>Increment Increase</th>
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<td>250</td>
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<td>1</td>
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<td>2</td>
<td>32,519</td>
<td></td>
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<tr>
<td>5</td>
<td>33,269</td>
<td></td>
</tr>
</tbody>
</table>

| 2015 Salary Schedule |
### OPERATING BUDGET – 2014

Please refer to the audited financial report submitted by the synod treasurer for actual home outreach expenditures for 2013.

**SUBSIDY — EXPLORATORY MISSION**

Divine Mercy, Weatherford/Hudson Oaks  $56,286

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SUBSIDY — HOME MISSIONS

Hope, Cedar Park  $78,000
Hope, Farmington  66,000
Redeeming Grace, Rogers  66,000

SUBSIDY — CONGREGATIONS RECEIVING SUPPORT

Faith, San Antonio  $42,840
Lord of Life, Holland  9,000
Grace, Redmond  63,444
King of Grace, Waukon  6,000
Faith, Medford  36,960
Grace, Madison  50,000

BOARD EXPENSES

Board expenses  $125,000
Advertising Subsidy  4,000
Total Expected Expenditures 2014  $603,530

TYPE B MEMBER

The Type B term of the Rev. Timothy Hartwig is set to expire at the 2014 convention. The board has reappointed Pastor Hartwig to a three-year Type B term and asks the synod to ratify this approval.

THANK YOU

We are quite pleased that various individuals, congregations, and other organizations continue to contribute special gifts toward our home outreach efforts. We also thank Thrivent Financial for Lutherans for their organizational grants directed toward helping various aspects of our outreach and missions. Thanks are also extended to Cross-stitch for its generous support of home outreach efforts. In 2013 the synod budgeted $177,085 of congregational contributions for the home outreach 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 (home outreach portion: $135,000), estates, earned and accumulated interest, and home outreach reserve funds.

God grant us his continued blessings as we engage others with Jesus.

The Rev. Prof. Michael K. Smith, chairman

HOME OUTREACH—ACTION OF THE SYNOD

Resolution 1: “Engage Others With Jesus” retreats

WHEREAS, The board for home outreach has conducted a number of well-received evangelism retreats, therefore,

A. BE IT RESOLVED, That the Board for Home Outreach be commended for their efforts in sharing this valuable information with the pastors and congregations of the synod, and,
B. BE IT RESOLVED, That the Board for Home Outreach be encouraged to continue following up with pastors and congregations regarding outreach efforts.
Resolution 2: Nomination of Rev. Timothy Hartwig
WHEREAS, The term for Rev. Hartwig as a type B member of the Board for Home Outreach is set to expire, and,
WHEREAS, The Board for Home Outreach has appointed Rev. Hartwig to another three-year term on the board, therefore
BE IT RESOLVED, That the synod ratify his appointment to the Board for Home Outreach

Resolution 3: Congregational support
WHEREAS, The home outreach relies on congregational giving, and,
WHEREAS, The 2015 synodical budget incentivizes giving above $725,000 by allocating those funds to home outreach, therefore,
BE IT RESOLVED, That the congregations of the ELS be encouraged to meet these goals in their giving for the home mission efforts of our synod.

Resolution 4: Evangelism–Missions Counselor
WHEREAS, The Evangelism–Missions counselor position has not been filled, and,
WHEREAS, The Evangelism–Missions counselor position is important for the ELS to have, therefore,
A. BE IT RESOLVED, That the Board for Home Outreach continue to call qualified individuals to fill this position, and,
B. BE IT RESOLVED, That the members of the synod be encouraged to pray for the Lord to continue to bless and guide the board as it continues its work.

Resolution 5: 2015 Salary Schedule
WHEREAS, The Board for Home Outreach has prayerfully considered the 2015 salary schedule, therefore,
BE IT RESOLVED, That the synod approve this salary scale for home missionaries for the 2015 fiscal year.

Resolution 6: Encouragement for Evangelism
WHEREAS, Our synod has resolved to engage others more faithfully with Jesus, and,
WHEREAS, A priority of the Board for Home Outreach is that every congregation should be viewed as a mission, and,
WHEREAS, Every member of Evangelical Lutheran Synod congregations can “bear witness to what they have seen and heard” (Acts 4:19–20), therefore
BE IT RESOLVED, That the synod encourage the members of each congregation to engage others with Jesus as God gives them the opportunity.

REPORT OF THE BOARD FOR WORLD OUTREACH

In Acts 13 we read that the Holy Spirit instructed the Church to “set apart Barnabas and Saul for the work to which I have called them.” The Church obeyed, it was done, and the workers were sent out. At the end of the chapter, Luke recorded the blessing God brought through their preaching: “The word of the Lord spread through the whole region.” In much the same way, the Board for World Outreach sends out and supports the efforts of missionaries and other workers in our synod’s world-wide affiliates. It is our great joy to note that God blesses the labor of his servants in the Church by expanding His Kingdom through the Gospel they preach.
BOARD ORGANIZATION AND PERSONNEL

The Board for World Outreach (BWO) is comprised of three committees: Asia, responsible for ELS-sponsored work in Korea and India (Prof. Silas Born, the Rev. Paul Fries [Chair], the Rev. Brad Kerkow); Europe, responsible for ELS-sponsored work in Latvia, Czech Republic and Ukraine (the Rev. Timothy Buelow [Chair], Mr. Tom Conzelman, the Rev. John Petersen); South America, responsible for ELS-sponsored work in Peru and Chile (the Rev. Wayne Halvorson [Chair], the Rev. Thomas Heyn; Mr. Marlin Goebel, advisory).

The Rev. Steven Petersen serves as BWO Administrator, Mrs. Denise Luehmann is the Financial Assistant. Mr. Dan Browning serves as BWO Chairman.

The BWO meets in plenary session in April to review previous year work and in November to plan following year work. Chairs of Committees meet in January and August for budgeting purposes. The committees meet by teleconference between plenary sessions.

COMMUNICATIONS, FUND RAISING AND AUXILIARY ORGANIZATIONS

Helping Hands primarily supports the work in the South American fields. General gifts are raised each year by individual donors, much in response to the mission calendar. The Helping Hands Mission Newsletter, published three times each year, provides updates on work in Peru and Chile.

Faith Mission Society continues to promote ELS missions through publication of Mission News with focus on South America, India and Gift of Life. Mission News is now published twice each year in full color and a Christmas/New Year letter is provided to all ELS congregations.

Thoughts of Faith's Newsletter is published bi-monthly with news about affiliate churches in Latvia, Ukraine and Czech Republic.

The BWO Communication Committee coordinates the various media used by BWO to share information with constituents, including those noted above and also the Lutheran Sentinel.

Cross-stitch is the network of ELS Women's Mission Societies. Regional gatherings are held for worship, fellowship and information about ELS missions. Annually Cross-stitch generously raises funds for extra-budgetary projects, such as capital needs, care for orphans, etc.

Visit the BWO website at <www.elswworldoutreach.org> and find updates on Facebook at <facebook.com/ELSWorldOutreach>.

FINANCIAL ISSUES

A major donor to ELS world outreach has been forced to reduce its level of support for our work. The greatest reduction of funding has affected the affiliates in Europe, where most pastors must find secular employment to support their families. Also our work in India has been impacted. With reduced resources available, BWO imposed restructuring of its support for the Ukrainian Lutheran Church, the Confessional Lutheran Church in Latvia, the Czech Evangelical Lutheran Church and the Lutheran Mission of Salvation—India. In each case, some elements of ministry have been discontinued in an effort to direct greater support toward core ministries to sustain the church body for the future. The Europe Committee report includes information about how funding changes resulted in the Ukrainian Lutheran Church seeking sponsorship from the Wisconsin Evangelical Lutheran Synod. Please pray for God's blessing as these Churches face challenges in the future.

THANK YOU

During the past year many donors have supported the ELS world outreach efforts. Individuals, congregations and foundations (The HIS Foundation and the Marvin M. Schwan...
Charitable Foundation) have provided much-needed support. Thanks to all donors for their generous gifts!

The Board for World Outreach rejoices that through the ministries with which we work, “the word of the Lord” is spread through many regions.

The Rev. Steven Petersen, BWO Administrator

ASIA COMMITTEE

India

The Lutheran Mission of Salvation—India (LMSI) is a mission of the Evangelical Lutheran Synod, funded through the Marvin M. Schwan Charitable Foundation and through ELS donors, mostly the Women's Mission Society. LMSI's 20,000+ members are served by four national pastors, Pastor Solomon Mamidi, Pastor Ananda Raju Gollapalli, Pastor Pradeep Lingala and Pastor Kalyan Gollapalli and a group of 250 Gospel Workers (laymen in various stages of theological training). The mission is divided into the Hyderabad, Rajahmundry and Jabalpur districts. Pastor Mamidi serves as president of the Hyderabad District, Pastor G. J. Ananda Raju serves as president of the Rajahmundry District and Mr. Vijay Sidney serves as president of the Jabalpur District.

The primary focus of the ELS Board for World Outreach for India is the training of national pastors. Monthly workshops teach Luther's Catechism, Liturgics, Homiletics and other practical courses to the Gospel Workers. Seminary classes are held in the Hyderabad District and in the Rajahmundry District, taught by the four ordained pastors. Fourteen men completed their seminary training in mid-2013 and were ordained during the annual field visit in January, 2014.

Over 300 children (orphans, semi-orphans or children from poverty-stricken families) are cared for in twenty homes operated by LMSI. Widows also receive support and housing. Two elementary schools are operated in the Rajahmundry and Jabalpur districts and a new school was constructed in the village of Guntipalli and dedicated in January. The Guntipalli school was financed by donations from ELS and WELS members. This school is the only school in the village and will serve children of the LMSI orphan home there as well as draw families in the village toward the congregation which manages the school.

During 2013 ELS members raised funds to help pay for a liver transplant for a ten-year old member of LMSI named Shalem. The child's life was saved. Although he faces health challenges in the future, it is believed he can make a full recovery by God's grace.

A new church was dedicated in Rajahmundry in January. Good Shepherd Lutheran Church serves the congregation as well as hosts Gospel Worker workshops and will become the home of Grace and Truth Lutheran School when the second floor is constructed.

BWO Administrator, the Rev. Steven 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 Rev. Bradley Kerkow and the Rev. Paul Fries also traveled on the 2014 field visit to attend and document the ordinations and dedications.

Continued reduction in US funding for LMSI has resulted in serious curtailment of our work in the Jabalpur district and a lesser, but significant, reduction of work in the other two districts. Donations from individuals and congregations are gratefully received and are divided among the districts, schools and orphan homes on a pro rata basis. The LMSI leadership have expressed thanks for ELS support for special projects such as school and church construction, and medical assistance.
**South Korea**

At the end of 2012, East Seoul Canaan Lutheran Church had 275 baptized members (plus approximately sixty high school students in the US), with 105 people in attendance each Sunday. Adult instruction classes are offered several times per week, using Luther’s Small Catechism (translated into Korean) and WELS adult instruction programs “Communicating Christ” and “Go and Teach.” The ELS booklet “We Believe, Teach and Confess” has also been translated into Korean and is used in instruction.

A building in Seoul has been leased and remodeled to serve the congregation, with a sanctuary, office space, a kitchen and fellowship hall, and classrooms. The congregation regularly sends offerings to the ELS.

English as a Foreign Language is offered at Canaan Lutheran Academy. Operated by the mission, the school has granted official status with the Korean government. This school offers training in the English language to many native Koreans, while providing the opportunity for outreach through the classes. Bethany Lutheran College graduate Amanda Johnson is currently teaching at the academy. In addition to teaching English, she helps to prepare Korean high school students for enrollment in WELS/ELS high schools. During the past year sixty-three students from ESCC enrolled in Lutheran high schools of our fellowship in the United States. The English as a Foreign Language program is self-supporting, with assistance from the Korean congregation, including the teachers’ salaries.

One member of the Korean mission, Sung Gyu Choi, graduated from Bethany Lutheran Theological Seminary in 2011 and is currently enrolled in a doctoral program at another Lutheran seminary. Another member, Kyun Young Chung, enrolled in the WELS Pastoral Studies Institute after attending Bethany Lutheran Seminary. He returned to Korea in December of 2012 to serve a vicarage under Pastor Kim. Mr. Chung has completed his vicarage and will meet with the Missions Administrator and board members in 2014 to discuss his future ministry.

In addition to work in Korea, the BWO plans eventually to launch outreach to the Korean-speaking provinces of northeastern China. Funds received unexpectedly from an estate have been designated to support this work.

*The Rev. Paul Fries, Asia Committee chair*

**EUROPE COMMITTEE**

**Ukraine**

At the 2009 ELS convention, it was resolved that “… TOF [Thoughts of Faith] will come under the governance and control of the ELS as of the date of acceptance of this resolution.” From that time onward, the ELS Board for World Outreach assumed responsibility for the Ukrainian Lutheran Church (ULC), among other TOF affiliates in Europe. Primary funding was provided by an American charitable foundation, but following the US economic downturn in 2008 and 2009, the foundation’s support began to decrease drastically.

In October, 2012, BWO was advised by ULC Bishop V’yacheslav (Slavik) Horpynchuk that the ULC felt compelled to seek a closer alignment with the Wisconsin Evangelical Lutheran Synod as the principle benefactor for the ULC. Bishop Horpynchuk and ULC leaders concluded that the dimensions and demographics of the WELS offered stronger potential for levels of financial funding for the ULC commensurate with their pressing, and ongoing, needs for clergy and congregational support. In the face of dwindling support for the ULC from ELS/BWO/Thoughts of Faith’s traditional funding source, BWO, ULC and senior leadership of the WELS entered into three-party discussions during 2013 for a peaceful release from BWO oversight and a smooth transition to the WELS.
On January 1, 2014 the ULC became an announced beneficiary of the WELS foreign missions efforts. We pray God’s blessings on the assistance WELS may provide our longtime brothers and sisters in faith in the ULC. Recent Ukrainian government and society turmoil only serves to underline the fact that our Ukrainian brethren need our prayers now more than ever. BWO/Thoughts of Faith will continue to send financial gifts specifically designated for the ULC to the WELS for distribution to ULC according to their established procedures.

As part of the agreement among the three parties, BWO will continue to own, operate and manage the International Charitable Fund Gift of Life (GOL). This humanitarian ministry, begun more than twenty years ago, provides medical/dental care for poor, often rural and underserved Ukrainians. GOL also operates five pro-life counseling centers across Ukraine where the scourge of abortion still flourishes. Gift of Life is assured by ULC that it will continue to encourage its clergy and congregations to support the companion activities of GOL when those separate ministries intersect.

**International Charitable Fund Gift of Life**

ELS humanitarian work in Ukraine is provided by Gift of Life (GOL) through Thoughts of Faith. *The mission of Gift of Life is to enlarge and strengthen the body of Christ by providing opportunities for the Ukrainian Lutheran Church to proclaim God’s Word.* This ministry advocates Christian love and a wholesome life for the people of Ukraine, including the unborn, and especially for the family of believers.

The pediatric dental and medical clinics continue to travel throughout Ukraine providing free medical and dental care to children in towns, villages, and cities. The Gift of Life program also operates five pro-life counseling centers. The counselors at the centers provide Christian pregnancy counseling, pro-life presentations and humanitarian assistance. Services provided in 2013 include 4,770 visits to the medical clinic; 5,064 visits to the dental clinic; 13,998 attending pro-life presentations at various institutions throughout Ukraine; 6,409 attending programs conducted in the centers themselves; 1,174 individual counseling sessions were given; in addition 1,660 attended group counseling sessions. The actual number of saved babies is not known because of confidentiality. They do number several hundred yearly. It is known that 124 babies were counted as baptized, many in congregations of the Ukrainian Lutheran Church. Humanitarian aid in the form of baby clothing, diapers, shoe box gifts for children, and medical/dental supplies are now being sent directly to Gift of Life by congregations, schools and other organizational groups from the U.S.A. and dispersed by Gift of Life to life center clients, orphanages and the neediest in Ukraine.

Gift of Life is publishing material from the Bible Teaching Series in cooperation with WELS Multi-Language Publications and these books continue the support GOL has historically provided to the ministry of the Ukrainian Lutheran Church.

Confessional Lutheranism is promoted at the clinics by a deacon(ess) and/or pastor, the counseling centers, and those who receive material aid. Gift of Life provides opportunities to tell about the love of God in Jesus.

Please join us in giving thanks as Gift of Life continues to work during this time of crisis in Ukraine.

Nick and Kerry Laper administrate the Ukrainian and stateside program. Web site <www.us.giftoflife.org.ua>, e-mail <nklaper@gmail.com>.

“Let us not become weary in doing good, for at the proper time we will reap a harvest if we do not give up. Therefore, as we have opportunity, let us do good to all people, especially to those who belong to the family of believers” (Galatians 6:9–10).

*Nicholas Laper, Gift of Life Executive Director*
**Czech Republic**

Throughout 2013–14 there continues to be no full-time Americans on the staff in Plzen, but we have had the blessings of minimally paid volunteers who generally assist the Czech teachers and pastors by teaching and tutoring in the English language in classrooms and through the use of Bible studies. Czech national pastors Petr Krakora and Martin Vrsecky carry on the pastoral ministry to the souls at St. Paul’s Lutheran Church, and religion and chapel duties at our parochial school. Reductions in overall BWO/TOF financial support have necessitated these pastors to bi-vocational ministries with secular employment. Krakora works as an English teacher in an independent language school, and Vrsecky is a trolley driver, along with duties as a part-time accountant for Martin Luther School. BWO funds have assisted in making sure these pastors are afforded regular opportunities to participate in CELC and other fellowship gatherings for their personal and professional edification and training. BWO shares with our Czech clergy brothers a mutual goal of becoming more involved with the important work of the church and school, and less reliance upon their secular employments, over time.

The very highly regarded and locally popular Martin Luther School is managed by longtime Director Milos Vrsecky with a current K–8 enrollment of over two-hundred students. We do find that BWO and our Czech brethren must continually remain vigilant for Czech government regulations and changes which often have real, or potential, detrimental effects on our overriding mission of bringing the gospel message to the largely unchurched populace in that area of Europe.

BWO continues to seek U.S. volunteers to assist in teaching English as a Second Language (ESL) in the school (March–May and September–November each year). Learning English is often the primary motivation for parents sending their children to the Martin Luther School, and our volunteers play a vital role in teaching English to them using Bible study materials. This often leads to opportunities to teach ESL to the parents and other adults, too. Most recently, faithful (and repeat) volunteers Bill and Faith Krug of our fellowship in the Madison, Wisconsin area have served the Plzen church and school with ESL and Bible study activities. Prospective volunteers are encouraged to contact the BWO Administrator at the ELS offices for more information.

**Latvia**

Minimal financial support is offered to the Confessional Lutheran Church of Latvia (CLCL). Eight national pastors are serving six congregations with nearly eight-hundred baptized souls. BWO made the difficult financially-driven decision to more fully fund full-time ministry at Kekava (the Rev. Ilars Plume) and Ozolnieki (the Rev. Uldis Fandejevs) congregations which are blessed with operational church facilities and, in the opinion of BWO, with God’s help stand the best chance of surviving and God-willing, thriving, in these challenging times in Latvia, and globally. The BWO funds given to these two largest congregations of the CLCL is done so with the encouragement and expectation that those two serving pastors might remain singularly focused on their ministerial duties, and avoid bi-vocational distractions. The balance of national pastors serving the smaller congregations receive a modest monthly allotment from BWO funds derived from general or Latvia-specific giving. This group of pastors have also become bi-vocational due in part, to funding provided by BWO for that purpose in 2011 and 2012.

To God be the glory for the resolve and resiliency of the Latvian pastors in carrying out their ministerial duties in the face of numerous adverse economic and cultural conditions in Latvia.

The BWO continues to offer CLCL additional modest funding and encouragement to continue the Latvian Lutheran as a regular digital publication. The teachings and writings of the Latvian Lutheran has proven to be a valuable vehicle for generating interest in
Confessional Lutheran theology. The on-line version of this publication may be found at <http://www.latvijasluteranis.lv/>.

**BWO Appreciation**

Fund raising efforts continue, and support remains generous, for these special ministries in Central and Eastern Europe. Major funding is provided by the Marvin M. Schwan Charitable Foundation. We offer our special gratitude to Foundation representatives for their friendship, encouragement, and counsel in providing for the means to reach souls with the eternal salvation message of Christ-crucified and Risen. To God be the glory!

*Mr. Dan Browning, Europe Committee chair*

**SOUTH AMERICA COMMITTEE**

**Peru**

The Evangelical Lutheran Synod of Peru (SELP) is served by thirty-one pastors, vicars and pre-seminary (evangelists) caring for the approximately sixty congregations of the national church. Membership in the Peru Synod is about 2,000 souls. The BWO’s primary focus in Peru is continuing progress toward independence.

The majority of the national workers are bi-vocational, supporting themselves in secular employment while they direct congregations and outreach in their location. That enables the congregations to manage the outreach in a more economically feasible manner. There are five students in the seminary in Peru, ten in the extension seminary in northern Peru (Chimbote) and six in the Mountain region (Chiquian). The other site for the extension seminary is Tarapoto (Amazon Jungle area) where there are three pre-seminary students and twelve studying at seminary level.

Headquarters for the mission is housed in the seminary building in Lima, where students are housed and classes are held. The Santa Beatriz congregation also meets there. Pastor Segundo Gutierez serves as the president of the seminary and also continues to serve as pastor in Chimbote on the North Coast region. The Rev. David Haeuser continues to be a seminary professor, director of the mission and mentor for the Peruvian Evangelical Lutheran Confessional Church. In 2014, we thank God for twenty-five years of faithful service to ELS world missions by David and Ruth Haeuser!

Two elementary schools continue to train the youth in Lima: Año Nuevo on the north side of Lima with fifteen pre-school, fifty-seven elementary, and eight high school students. There are ten teachers on staff. In Reynoso on the west side of Lima, there are sixty preschool and 130 elementary students taught by thirteen teachers. These schools are for the most part self-supporting. The families pay tuition and it covers nearly all of the costs in administration and teacher pay.

There are also two elementary schools in the Amazon Jungle area. They continue to train the youth of the Shawi tribes. The town of Louis Terry has an elementary school of twenty-five students and a high school of twelve students. The elementary school at Nuevo Oriente serves fifteen students. Six teachers (some secular, some members of the church) teach in those schools. It is the plan that the students will become workers and leaders in the Peruvian church, especially those who might become teachers and lay leaders in the churches of the Amazon region.

Increasingly the leadership of the jungle ministry is becoming the responsibility of the national Church. In the past, Missionary Terry Schultz has provided direction for the churches and the schools in Amazona, making field visits and teaching in the extension seminary. In
the future his contribution will be as teacher via internet courses. He may be contracted as a consultant in the future. We thank him for his services to the mission in Peru in recent years.

The BWO is truly grateful that the Lord of the Church continues to strengthen the leaders of the national church to step up and take responsibility for their SELP. The goal is that the Peruvian national church will eventually direct all of its affairs and become self-propagating. With new responsibilities come leadership challenges. BWO continues to give guidance to the ruling body of the Church.

The SELP is hosting the 2014 convention of the Confessional Evangelical Lutheran Conference in Lima.

Chile

The BWO’s mission outreach in Chile continues to focus outreach to the middle class of Chilean society. This has resulted in the relocation of some church sites, and the re-allocation of funds from some properties that were sold, to become the operating budget for a few years. The South America Committee notes that the junta directiva of the Chilean church has assumed more responsibility for the management and direction of the work of its church.

Guillermo Russ, our first national vicar, continues his seminary education and guides the work of the congregation that has been formed in Puente Alto, a community of Santiago. He continues to support himself with bi-vocational employment. Seminary training of six promising students is directed by Missionary Timothy Erickson. The projection is that four of them will be nearing completion of their seminary in 3-4 years.

The congregation at Linares continues renovation on its chapel, planning and paying for the improvements. The officers of the national church are eager to complete their worship facility in stages, when they acquire enough funds to do so.

Missionary Timothy Erickson, our veteran missionary, continues to direct the mission work in Chile. His focus is on seminary training in Linares and Santiago, as well as directing the congregations in La Cisterna and San Bernardo (two suburbs of the capital city). He strives to guide the national students and leaders to become self-governing, self-supporting and self-sustaining.

Chelsea Dietsche, volunteer English as a Second Language (ESL) teacher at Linares, reports that she is teaching thirty-one students. Through her contacts with unchurched students, the congregation reaches others with the gospel of Christ. A partnership has been established with WELS Kingdom Workers, who have sent Aaron Langraff to teach in a nearby city. In addition to teaching in the public schools in Longavi, he will assist at the mission in Linares. We hope the partnership will result in more American presence in the future.

Rev. Wayne Halvorson, South America Committee chair

WORLD OUTREACH—ACTION OF THE SYNOD

Resolution 1: Resource Allocation

WHEREAS, The Lord God has been gracious in giving the Evangelical Lutheran Synod a remarkable number of opportunities to proclaim the gospel and administer the sacraments in many regions of the world, and,

WHEREAS, Through the apostle Paul, He has promised that His work will continue according to His will and ways apart from the plans of men (1 Corinthians 3:6–9—I planted the seed, Apollos watered it, but God made it grow. So neither he who plants and the man who waters is anything, but only God, who makes things grow. The man who plants and the man who
waters have one purpose, and each will be rewarded according to his own labor. For we are God’s fellow workers; you are God’s field, God’s building.), and,
WHEREAS, The report for the Board for World Outreach has outlined many areas in which the lack of funding necessitates changes in methods and procedures from those used in previous decades in our mission fields, and,
WHEREAS, There may be more such challenges coming sooner rather than later, therefore,
A. BE IT RESOLVED, That we ask the Board for World Outreach to continue developing contingency plans (e.g., potential independence in the mission fields, contraction of obligations, alternative sources of funding) in order to effectively prioritize available resources, and,
B. BE IT RESOLVED, That congregations and individuals through synodical communications be encouraged to give generously to world missions.

Resolution 2: Ukraine
WHEREAS, Recently our Ukrainian brothers and sisters in Christ are undergoing a time of trial and uncertainty due to political turmoil that necessitates prayer for safety and stability, therefore,
BE IT RESOLVED, That we continue to pray for them, and the synod president convey this resolution to members of the Ukrainian Lutheran Church and the Gift of Life program.

Resolution 3: Haeuser 25th Anniversary in Peru
WHEREAS, The Board for World Outreach has recognized the Rev. David and Ruth Haeuser for their twenty-five years of faithful service to the Peruvian mission, therefore,
BE IT RESOLVED, That we give thanks to God and ask His continued blessings upon their work in His Kingdom.

REPORT OF THE BOARD FOR LUTHERAN SCHOOLS OF AMERICA

BOARD MEMBERS
The board serves to support the schools of the ELS using the insights of pastors, professional educators and laymen from around the synod. Currently the board is served by the Rev. Alexander Ring (chair), the Rev. Michael Dale (secretary), Mr. Tim Thies (Secretary of Schools), the Rev. Jerry Gernander, Mr. Norman Hartigan, Mr. Ken Meyer and Mr Oakleigh Natvig, Mr. Tim Schubkegel, the Rev. Jon Madson serves as an advisory member from the Board of Trustees, and Prof. Silas Born and Prof. Mike Butzow serve as advisory members from the college.

MEETINGS
The board met on September 30–31, 2013 in Mankato, Minnesota and May 6–7, 2014 in Mankato, Minnesota

RECOGNITION OF BOARD MEMBERS
The board wishes to recognize the service of Mr. Shu-Ting Lai, who resigned from the board this past year as he accepted a call into the WELS.
WORK OF THE BOARD IN THE PAST YEAR

Planning
At the last convention the board was asked to “set a date to re-engage the LSA Website, maintain, and update it in a timely fashion, and that this be done in cooperation of the communication director of the synod” (Synod Report, 2014, page 98). In response to this the board met with the Communication Director. The website will also serve to “make available online resources, materials, and curricula, and information for parents to use in the Christian training and instruction of their children.”

Principals’ Meeting
For the past four years the board has hosted a principals’ meeting during the Monday session of convention. This gives a chance for us to share information with our principals and a chance for them to share support and ideas with each other.

School Visitation
The board conducted school visits by ELS principals, education faculty from Bethany Lutheran College and members of the board. The purpose of the visits was to give advice, encouragement, and support to our schools and teachers.

“I’m Called”
At its fall meeting Prof. Jennifer Wosmek of Bethany Lutheran College shared with the board some of the results of her work with Mt Olive Lutheran School on the I’m Called program. Members of the board were impressed and inspired by ease with which students at Mt. Olive expressed their faith and knowledge of salvation. Prof. Wosmek had plans to continue with a social skills training program incorporating Lutheran faith elements.

New School Startup
Columbia Lutheran School in The Dalles, Oregon began in 2014 with a call for its first principal.

Classical Education
We continue to oversee and encourage the development of LSA model schools and promote the use of classical education within our synod and its schools. This continues to be a touch point for us with those outside the synod. The Rev. Alexander Ring continues to act as administrator for this.

FUTURE WORK OF THE BOARD

Teachers’ Conference
The board has received a grant from the Board of Trustees for an ELS Teachers’ Conference to be held August 7–10, 2014 in Washington, D.C.

Video Promotion
We are currently working with the Communication Director of the synod to put together some short videos that can be used by all our schools as promotional tools. This can be put on the internet where school parents and prospective parents can see them and learn more about us.
Joint Work
The board plans to discuss with Board for Outreach the possibility of planting early learning centers with home mission starts.

ELEMENTARY EDUCATION—ACTION OF THE SYND

Resolution 1: Meetings and Visitations
WHEREAS, The Board for Lutheran Schools of America (BLSA) has met twice in the past year, and,
WHEREAS, The BLSA has hosted a principals’ meeting the past four years during Monday of convention, and,
WHEREAS, The BLSA conducted school visits by ELS principals, education faculty from Bethany Lutheran College and members of the board, and,
WHEREAS, The BLSA has received a grant from the Board of Trustees for an ELS Teachers’ Conference to be held August 7–10, 2014, therefore,
BE IT RESOLVED, That the synod encourage these meetings to be continued in order to advise, encourage, and support our ELS schools and teachers.

Resolution 2: Recognition for Past Service
WHEREAS, After a number of years of faithfully serving on the BLSA, Mr. Shu-Ting Lai resigned from the board upon accepting a call into the WELS, therefore,
BE IT RESOLVED, That the synod thank him for his years of service on the BLSA.

Resolution 3: “I’m Called”
WHEREAS, Prof. Wosmek of Bethany Lutheran College has shared with the BLSA some of the results of her work with Mt. Olive Lutheran School on the “I’m Called” program, and,
WHEREAS, The members of the BLSA were impressed and inspired by the ease with which Mt. Olive students expressed their faith and knowledge of salvation, and,
WHEREAS, Prof. Wosmek has plans to continue with a social skills training program incorporating Lutheran faith elements, therefore,
BE IT RESOLVED, That the synod encourage her to continue her work on the “I’m Called” program and that a more detailed report be given by the BLSA at the 2015 convention, including but not limited to, the curriculum, results, and if and how this program can be implemented in other schools and congregations.

Resolution 4: Classical Education
WHEREAS, Columbia Lutheran School in The Dalles, Oregon plans to open in fall 2014, is calling a principal, and is planning to implement a classical education model, therefore,
A. BE IT RESOLVED, That Columbia Lutheran School be commended for its commitment to the principles of Christian, classical education, supported by the BLSA, and,
B. BE IT RESOLVED, That the synod encourage the BLSA to continue to promote the development of LSA model schools and the use of classical education within our synod schools.

Resolution 5: LSA Website
WHEREAS, The 2013 convention encouraged the BLSA to set a date to re-engage the LSA website, and,
WHEREAS, The website will serve to “make available online resources, materials, and curricula, and information for parents to use in the Christian training and instruction of their children,” including homeschool parents, therefore,
BE IT RESOLVED, That the synod encourage the BLSA, in cooperation with the Communication Director of the synod, to have the website re-engaged prior to the 2014 BLSA fall meeting.

Resolution 6: Video Promotion
WHEREAS, The BLSA is working with the Communication Director of the synod to put together short videos for use by our schools for promotional tools, and,
WHEREAS, These videos can be posted on the internet where school parents and prospective parents can view them and learn more about our synod schools, therefore,
BE IT RESOLVED, That the synod encourage the production of these videos, making them available online and in other formats for distribution throughout the synod and to prospective parents.

Resolution 7: Joint Work
WHEREAS, The BLSA plans to discuss with the Board for Home Outreach the possibility of planting early learning centers with home mission starts, therefore,
BE IT RESOLVED, That the synod strongly encourage the BLSA to go forward with these discussions.

Resolution 8: Salary Scale
WHEREAS, A salary scale for teachers for the 2014–15 school year was adopted by the 2013 convention (Synod Report, 2013, pages 96–98), therefore,
BE IT RESOLVED, That congregations and schools of the synod be encouraged to meet the pay scale for their teachers.

REPORT OF THE BOARD FOR YOUTH OUTREACH

Since the 2013 ELS convention, the Board for Youth Outreach (BYO) has had two face-to-face meetings on October 1, 2013 and January 22 and 23, 2014. The BYO continues its work of conducting an annual youth convention, producing Young Branches magazine, supporting area youth retreats and summer camps, and making an annual presentation to the students of Bethany Lutheran Theological Seminary. In 2014–15 members of the board will also be writing articles for the Lutheran Sentinel.

The members of the board include the following: Pastor Matt Brooks, Prof. Peter Bloedel, Mr. Ben Faugstad, Pastor Kyle Madson, Dr. Josh Mears, Pastor Tony Pittenger, and Pastor Bernt Tweit. Officers of the BYO in the past year were Chairman: Bernt Tweit, Recording Secretary: Matt Brooks, and Secretary of Sunday Schools: Tony Pittenger.

The 2013 ELS Lutheran Youth Association (LYA) Convention was held on the campus of Rollins College in Winter Park, Florida, July 25–28. Highlights of the weekend were a visit to Island of Adventure—Universal Studios and a trip to Vero Beach, Florida. The theme was: “You Are the Salt of the Earth.” The early registration fee was $250 and the late registration fee was $300. Bernt Tweit was the convention director. The convention included devotions, sectional Bible studies, and fellowship. The board is thankful for all who took time to help as counselors in addition to the sectional and devotion leaders. 248 youth and chaperones attended. Attendance was increased by forty-eight over the 2012 LYA Convention.
The 2014 LYA Convention will be held in Missoula, Montana, July 24–27. Highlights of the weekend will be river rafting, a high ropes course, and a trip to downtown Missoula. The theme is: “I Will Lift Up My Eyes to the Hills,” based on Psalm 121:1. Registration fees are remaining steady at $250 for early registration and $300 for late registration. Costs for the convention are subsidized by the board. Other similar youth conventions are much more expensive. Tony Pittenger is serving as the convention director. The 2015 LYA convention is already in the planning process and will be held at Bethany Lutheran College, July 23–26. This is in keeping with the board’s policy that the LYA Convention be held at the synod’s college once every four years.

Several area youth retreats were held throughout the synod in addition to summer youth camps. The BYO is, in some cases, able to defray some of the costs at the retreats. We also provided some financial support for the 2013 Youth Honor Choir and will allot $1800 in 2014. It is thought that about 90% of Youth Honor Choir participants enroll at BLC. Tuition for Honor Choir Camp is $225. We thank Prof. Dennis Marzolf and Mrs. Lois Jaeger for their great work in promoting and conducting the Honor Choir. Since Mrs. Jaeger’s retirement in 2013, Ms. Sue Harstad has taken over promotion of Honor Choir Camp. We wish her God’s blessings in this endeavor.

The synod youth magazine, Young Branches, is being regularly distributed and Kyle Madson serves as the editor. The board spent some time at its two face-to-face meetings discussing the topic of engaging the synod’s youth through modes of electronic communication.

On January 22, 2014 Kyle Madson and Josh Mears of our board addressed the seminary student body. They spoke on “the juvenilization of American Christianity.” They also informed the students what the board does and who is currently serving on the board.

The Rev. Matthew Brooks, secretary

REPORT OF THE BOARD FOR CHRISTIAN SERVICE

The ELS Board for Christian Service currently consists of the following personnel: the Rev. S. Piet Van Kampen, chairman, Clergy Assistance Program Coordinator and representative to the Planning and Coordinating Committee; the Rev. Erich Hoeft, secretary, and Coordinator for Military Matters; Mr. Herb Berg, member at large; Mr. Michael O’Neill, Retired Benefit Coordinator; and Jeff Younge, Widows and Retired Workers Special Needs Coordinator. The board met three times in the past year, with regular meetings in June, October, and February.

TERM LIFE INSURANCE

The synod carries a $50,000 term life insurance policy on all of its pastors. Currently our congregations reimburse the premium costs of that term life insurance to the synod.

WORLD NEEDS FUND

The World Needs Fund received donations totaling $19,322 for the year 2013. As of January 1, 2014, the fund has a balance of $48,886.01.

In 2013 the board provided $3500 in aid for tornado relief in both Illinois and Texas, and for the relief efforts in the Philippines following the disastrous cyclone this past year. In addition to providing relief to those suffering from catastrophic need, the board has given an additional $1,000 to help individuals suffering through other struggles and disasters.

The board, together with the Board for World Outreach, also had the privilege of forwarding $43,331 in donations to help Shalem, a young boy from our mission in Hyderabad, India,
who was in need of a liver transplant. The World Needs Fund also contributed an extra $2,000 to Shalem’s cause along with another $2,000 from the Board for World Outreach.

The board thanks all the individuals and congregations who donated towards the World Needs Fund, and especially toward Shalem’s needs, for their generosity. Praise God from whom all blessings flow!

If anyone knows of any person or organization that the ELS Board for Christian Service can help, they can let the board know by filling out the board’s application for assistance. The form contains all the guidelines for assistance and is available online at <http://www.evangelicallutheransynod.org/about/our-work-together/administration/>.

The board follows these recommended limits on assistance, as published in the 2008 Synod Report:

| $0 - $2,000 | Individuals |
| $5,000 - $10,000 | Congregations & organizations |
| $5,000 - $10,000 | World Relief |

Please note that the Board for Christian Service can adjust these amounts as need and situations arise.

HEALTH INSURANCE/WELS VEBA

A large percentage of our pastors use WELS VEBA as their primary insurance provider, while a growing number of congregations have sought health insurance for their clergymen from other sources. Some on our clergy roster receive health insurance through their spouse’s employer. Some pastors are employing health care options such as HRAs (Health Reimbursement Accounts), HSAs (Health Savings Accounts), or health care cost sharing plans. The synod office began using an HRA program through Averill Anderson this past fall. The board in the past has advised caution in trying to save money, reminding pastors and congregations that nothing truly replaces having adequate health insurance. With that in mind, however, cost-saving measures that would supplement insurance are worth some study.

Because of the religious exemption outlined in the Affordable Care Act of 2009, WELS VEBA can continue to operate much as it has before. There have been some changes in coverage resulting in higher premiums. To comply with the law, while WELS VEBA itself is exempt from providing contraception coverage, it must offer an option to cover contraception for employees through a third party provider. Employees would pay for this coverage themselves.

PENSION PLAN/RETIREMENT BENEFITS

The ELS Shepherd Plan—the synod-sponsored 403(b) plan—has changed their service provider from OneAmerica Securities, Inc., to Retirement Plan Consultants. The changeover will result in cost savings and, thereby, better stewardship of the funds invested. The Hahn Financial Group still administers the Shepherd Plan. Verlyn Hahn and other members of the Hahn Financial Group continue to make themselves available to any pastors or teachers who are interested in more information or have questions.

In 2013 the synod matched congregational funding of pastors’ and teachers’ pensions up to $220 for full time workers and $110 for part time workers. This number will remain the same in 2014.

WIDOWS’ SUBSIDIES

The board currently helps seven widows with a subsidy of $310 per month, totaling $26,040 per year.
CLERGY ASSISTANCE PROGRAM (CAP)

The synod renewed its contract with Wisconsin Lutheran Child and Family Services, a church-related organization of the WELS, to offer internet-based or phone-based counseling services to the pastors and teachers of our rosters. This service is not meant to replace the circuit visitor in his capacity as counselor, but rather to supplement the circuit visitor. Reporting is entirely confidential. The board never sees who accesses the service; WLCFS only reports general usage information to the synod.

Currently the CAP is available to pastors and their immediate families and Lutheran Elementary School teachers. Since the program’s inception, a total of eleven people have made use of the program. Upon evaluation the board believes that the program has been underutilized for various reasons. In order to raise awareness about the program, a new flyer has been produced for distribution at this convention and at pastors’ conferences. Also, Anita Smith, a counselor for WLCFS and a member of an ELS congregation, has agreed to write an article to help promote the use of the service by our synod.

The phone number to access the program can be found in the Synod Report under the heading “Other Addresses.” The contact number is 1-800-438-1772.

The board would also like to encourage individual ELS congregations to examine the practical costs and benefits of the Member Assistance Program from WLCFS for their own use. For a relatively small cost, a church can offer professional, Christian counseling to all of its members. For more information, please search online at the WLCFS web site <http://www.wlcfs.org> or call WLCFS at 1-800-438-1772.

BOARD SELF-EVALUATION

The board conducted a self-evaluation this past year to see where our strengths and weaknesses lie and how we can better serve our synod. In line with our purpose as a board, to provide aid and relief to those in need, and to promote Christian service among the members of our synod, we believe that we use our resources (financial and human) adequately. Generally speaking the Board for Christian Service is a reactionary entity, meaning that it acts in response to other things going on in the world (disasters, emergencies, need situations, etc.). That having been said, the board is looking for ways to be more efficient and organized.

HERB BERG RETIREMENT

In March, Mr. Herb Berg informed President Moldstad and the board that he will be retiring from the board. For the past twelve years Herb Berg has served the Lord and his neighbor through the Board for Christian Service. Many of those years he served as board chairman. No matter where he served on the board, he did so with wisdom, honor, and faithfulness. His jovial presence at regular meetings will be missed. The board praises God for the gift of good and faithful servants, and thanks Mr. Berg for his years of faithful service.

ACTIVE DUTY AND VETERANS MINISTRY

In line with the action of the synod in 2013, the board has taken on the duty of maintaining a list of deployed active duty personnel in need of spiritual care, along with the duty of establishing spiritual care for veterans of service. Also the board has taken upon itself the task of erecting a veterans memorial, honoring those who have served their country.

With regard to the establishing of the memorial, the board has established a committee for that purpose, comprised of the Rev. Erich Hoeft, Mr. Jeff Younge, and Mr. Dennis Behr (advisory committee member).

With regard to active duty and veterans ministry, the board recommends that the synod approve the following resolution regarding new guidelines for the Board for Christian Service:
WHEREAS, The need for spiritual care is great among our military's active duty personnel and veteran populations, and,
WHEREAS, The synod acted to place the duty of maintaining a list of active duty personnel under the auspices of the Board for Christian Service, and,
WHEREAS, The synod acted to establish a ministry for veterans under the auspices of the Board for Christian Service, therefore,
BE IT RESOLVED, That the following proposed guidelines be approved:

Guidelines for the Board for Christian Service [Section 355]

Article IV: Active Duty Military and Veterans Ministry

A. The board shall encourage and support pastors and local congregations in efforts to bring the love of Christ to active duty military personnel, veterans of military service, and their families.

B. In support of active duty personnel, the board shall maintain a list of names and contact information of the members of ELS congregations who currently serve in any branch of our nation's military and are actively deployed in areas away from another ELS congregation or congregations of our fellowship.
   1. Names and contact information shall be submitted to the board only by the individual serving or their immediate family through the synod's web site.
   2. The board shall maintain regular contact with said members via email with sermons, devotional material, etc..
   3. When desired, the board shall also refer the names and contact information received to WELS Military Services to receive access to further devotional materials and printed worship services, along with other means of electronic support (email, mp3 audio devotions, etc.).
   4. It shall be understood that the board’s work in this matter is meant to supplement, not replace, the work of the local pastor and congregation.
   5. When individuals no longer require this service, they will inform the board to remove their name from the active duty list.

C. Encouragement and support specifically for veterans shall take the form of the following:
   1. Establishing a clearing house of informational links regarding veterans' needs—spiritual and otherwise—on the synod’s web site for veterans and their families.
   2. Providing ongoing training and instruction to pastors in handling the specific counseling needs of those who have served.
   3. Raising awareness about those who have served our country in our midst through various synodical publications (for example, the Lutheran Sentinel).

PROPOSED EXPENDITURES FOR 2015

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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Widow support</td>
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</tr>
<tr>
<td>Board Expenses (including CAP)</td>
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</tr>
<tr>
<td>Pastor Retirement support (Schwan Foundation grant)</td>
<td>$27,500</td>
</tr>
<tr>
<td>Total</td>
<td>$58,195</td>
</tr>
</tbody>
</table>

The Rev. S. Piet Van Kampen, chairman
REPORT OF THE
COMMITTEE ON WORSHIP

The committee is currently served by Mr. James Olson, Mr. James Baxter, the Rev. Dennis Marzolf, the Rev. Timothy Hartwig and the Rev. Matthew Crick. The officers of the committee are Rev. Matthew Crick, chairman, and Rev. Dennis Marzolf, secretary.

The committee met in April 2013, June 2013, and October 2013.

The committee is currently working on projects which fall under these three general project categories(s):

1. Development of electronic resources, such as a high quality midi recording of portions of the Evangelical Lutheran Hymnary.

2. Development of Bible Studies related to the history, purpose, and enduring value of Christian liturgy and hymnody, with a specific emphasis on Lutheran worship.

3. Development of resources, online and/or printed, which will help our congregations in use of the Evangelical Lutheran Hymnary, assist choir directors and organists in the selection of music, assist pastors in matter of planning and conducting funeral and wedding services, etc.

The committee’s current projects are:

1. Researching and producing audio files for use with the Evangelical Lutheran Hymnary to assist those congregations which do not have access to a regular organist.

2. Bible study on the Divine Service, the Scriptural basis of its parts, and how law and gospel are proclaimed throughout the service.

3. Wedding resource, a help for pastors and organists in wedding service planning.

FUNDING REQUEST

The Committee on Worship submitted a funding request of $3,000 to the 2014 Planning and Coordinating Committee to cover travel and project costs that are incurred by committee members in the regular course of committee work.

The Rev. Matthew W. Crick, chairman

PARISH SERVICES—ACTION OF THE SYNOD

Resolution 1: Bible history and knowledge

WHEREAS, The Board for Youth Outreach reports a general decline in knowledge of Bible history in confirmation students, and,

WHEREAS, Knowledge of these accounts is essential to understand God’s dealing with man, and,

WHEREAS, The ELS 2013 convention directed the Board for Youth Outreach to conduct a survey at the 2013 General Pastors’ Conference, therefore,

BE IT RESOLVED, That the Board for Youth Outreach conduct this survey at the 2014 General Pastors’ Conference on our pastors’ practice of Bible history instruction and include the results in the board’s 2014 annual report.

Resolution 2: Promoting Bethany enrollment

WHEREAS, The Lutheran Youth Association convention when held at Bethany Lutheran College and the annual summer Honor Choir are effective recruitment tools for Bethany Lutheran College, therefore,

BE IT RESOLVED, That the Board for Youth Outreach be encouraged to collaborate with Bethany Lutheran College to further defray travel expenses for those events (for example,
sponsoring coach buses or other expedient ways to bring youth to the Bethany Lutheran College campus).

**Resolution 3: Giving to World Needs Fund**
WHEREAS, Individuals and congregations generously donated to the World Needs Fund, therefore,
BE IT RESOLVED, That we give thanks for their generosity.

**Resolution 4: Assistance for Shalem**
WHEREAS, There was great response to the Board for Christian Service’s request to assist with the medical expenses of Shalem, a young boy from our mission in Hyderabad, India, who was in need of a liver transplant, therefore,
A. BE IT RESOLVED, That we give thanks for the prayers and generous gifts.
B. BE IT RESOLVED, That we continue to keep him and his family in our prayers. Praise God from whom all blessings flow.

**Resolution 5: Called worker health insurance**
WHEREAS, Health care and insurance costs continue to rise, and,
WHEREAS, The health insurance landscape remains in flux, and,
WHEREAS, Many congregations are struggling with how to pay for called worker health insurance, therefore,
BE IT RESOLVED, That the Board for Christian Service be encourage to continue to study health insurance options for called workers and report their findings annually to the ELS convention.

**Resolution 6: Pastors’ retirement benefits**
WHEREAS, The synod for many years has graciously provided a synod match to those congregations which have placed funds into the qualified retirement accounts of their pastors, and,
WHEREAS, The synod has designated the match to be at different levels for “full time” and “part time” pastors, and,
WHEREAS, Congregations are having difficulty maintaining a living salary for their pastors resulting in the pastors’ need to seek outside employment to supplement the support they receive from their congregations and become bi-vocational, and,
WHEREAS, There may be confusion within congregations over whether their bi-vocational pastor is a full-time or part-time pastor, therefore,
BE IT RESOLVED, That the Board of Trustees consider that the synod match the congregation contributions to retirement accounts without distinguishing whether a pastor is employed full-time, part-time or bi-vocationally.

**Resolution 7: Herb Berg retirement**
WHEREAS, Mr. Herb Berg served faithfully for twelve years on the Board for Christian Service, therefore,
BE IT RESOLVED, That we give thanks for his many years of service.

**Resolution 8: Active duty military and veterans ministry**
WHEREAS, The need for spiritual care is great among our military’s active duty personnel and veteran populations, and,
WHEREAS, The synod has acted to place the duty of maintaining a list of active duty personnel under the auspices of the Board for Christian Service, and,
WHEREAS, The synod has acted to establish a ministry for veterans under the auspices of the Board for Christian Service, therefore,
BE IT RESOLVED, That the following proposed guidelines be approved:

**Guidelines for the Board for Christian Service [Section 355]**

Article IV: Active Duty Military and Veterans Ministry

A. The board shall encourage and support pastors and local congregations in efforts to bring the love of Christ to active duty military personnel, veterans of military service, and their families.

B. In support of active duty personnel, the board shall maintain a list of names and contact information of the members of ELS congregations who currently serve in any branch of our nation's military and are actively deployed in areas away from another ELS congregation or congregations of our fellowship.
   1. Names and contact information shall be submitted to the board only by the individual serving, their immediate family, or their pastor through the synod's web site.
   2. The board shall maintain regular contact with said members via email with sermons, devotional material, etc.
   3. When desired, the board shall also refer the names and contact information received to WELS Military Services to receive access to further devotional materials and printed worship services, along with other means of electronic support (email, mp3 audio devotions, etc.).
   4. It shall be understood that the board's work in this matter is meant to supplement, not replace, the work of the local pastor and congregation.
   5. When individuals no longer require this service, they will inform the board to remove their name from the active duty list.

C. Encouragement and support specifically for veterans shall take the form of the following:
   1. Establishing a clearing house of informational links regarding veterans’ needs—spiritual and otherwise—on the synod's web site for veterans and their families.
   2. Providing ongoing training and instruction to pastors in handling the specific counseling needs of those who have served.
   3. Raising awareness about those who have served our country in our midst through various synodical publications (for example, the *Lutheran Sentinel*).

**REPORT OF THE EQUALIZATION FUND COMMITTEE**

The purpose of the Laymen’s Delegates Equalization 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, after being invoiced, so that the committee may provide the best possible service to the laymen delegates.

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS – 2013 CONVENTION**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance on Hand 3/1/2013</td>
<td>$ 4,470.65</td>
</tr>
<tr>
<td><strong>Receipts:</strong></td>
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<tr>
<td>Church Assessments Received</td>
<td>$ 19,465.00</td>
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<tr>
<td>Interest Income</td>
<td>$ 1.09</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td><strong>$19,466.09</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 23,936.74</strong></td>
</tr>
<tr>
<td><strong>Disbursements:</strong></td>
<td></td>
</tr>
</tbody>
</table>
Delegates:
Air Fares and Mileage $ 21,564.00
Printing, Postage, checks, etc. $ 249.19
Total Disbursements $ 21,813.19
Balance on Hand 2/28/2014 $ 2,123.55

1. Delegates that register at the convention and turn in airfare expenses and/or trip mileage are reimbursed for those expenses. (If flying please turn in airfare expenses and not round trip mileage.)

2. Delegates are encouraged to ride together, whenever possible to reduce the travel costs.

3. Mileage payments are made at the rate of $.25 per mile for round trip to any layman delegate who drives his own car and $.40 per mile if accompanied by a second delegate or a pastor. Bus fares and shuttle services are also acceptable. Car rental costs are not reimbursed but mileage to or from the airport are reimbursable. Mileage from the point of departure are reimbursed at the lesser of the mileage rate or the cost of an airline ticket, up to a maximum of $600.00 per delegate, as determined by the Equalization Committee.

4. The chairman was to receive $.25 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 is reimbursed according to rules for delegates.)

Mr. Keith Wiederhoeft

REPORT OF THE ANNIVERSARY OFFERING COMMITTEE

The Anniversary Offering Committee appointed by President John Moldstad consists of the following members: the Rev. Dan Basel (Chairman), the Rev. Tim Zenda (Secretary), the Rev. Dr. Michael K. Smith, Mr. David Ewert, and Mr. Daniel Neumann. The Anniversary Offering Committee, in accord with 2013 convention resolution (Synod Report, 2013, page 114), met on February 12, 2014. The synod requested that the committee bring its recommendations as to the beneficiary(ies) of the offering to the 2014 convention.

The committee discussed the various reasons why this offering is special and different from other offerings. The strategic plan for the synod indicates that within the next twenty years the churches of the synod will change dramatically in demographics and location. This shift requires us to be more mission minded.

As a result it was suggested that the purpose of the anniversary offering be to support new home missions. This would include not only a focus on starting new missions but also finding and encouraging pastors gifted for such work and giving them the special skill set to be placed in a start-up mission.

The goal for the offering would be to provide the Board for Home Outreach with enough funds to start one or two new exploratory missions or start-ups every year.

In view of this the anniversary offering committee presents the following resolution to the synod:

WHEREAS, In 2017 the Evangelical Lutheran Synod (ELS) will observe the 500th anniversary of the beginning of the Reformation, and,
WHEREAS, In 2018 the ELS will celebrate the 100th anniversary of the reorganization of the synod, and,
WHEREAS, A offering is an appropriate expression of deep gratitude to God for the wonders He has done, and,
WHEREAS, A recommendation concerning the beneficiary has been made by the Anniversary Offering Committee, therefore,
BE IT RESOLVED, That the proceeds of the anniversary offering provide funding for the Board of Home Outreach for the purpose of starting new home missions and aiding Bethany Lutheran Theological Seminary in identifying and placing suitable candidates into the pastoral ministry among our missions.

The Rev. Daniel A. Basel, Chairman  
The Rev. Tim Zenda, Secretary

REPORT OF THE PLANNING AND COORDINATING COMMITTEE

MEMBERSHIP
The Planning and Coordinating Committee consists of the three officers of the synod, the chairman (or the designated representative) of the Board for Christian Service, the Doctrine Committee, the Board for Home Outreach, the Board for World Outreach, the Board for Lutheran Schools of America, the Board for Youth Outreach, the Board of Regents, and three (3) laymen elected by the synod at its convention. The president and the secretary of the synod serve as the chairman and secretary of the committee.

MEETING
Since the last convention, the committee met on January 21, 2014.

STRATEGIC PLAN
In 2011, the synod adopted the 2011 vision statement, In the next five years we will learn to engage others more faithfully with Jesus (Synod Report, 2011, pages 112–113). The synod also adopted eight goals to achieve this mission. As we now have surpassed the half-way mark of this time period, the following assessment is provided by our synodical president:

<table>
<thead>
<tr>
<th>Goal 1 – With an aggressive and concerted effort, inform all synod members of our plan and purpose.</th>
<th>A fair attempt has been made to reach this goal through the Lutheran Sentinel, President’s newsletter, emphasis at area retreats, etc.</th>
</tr>
</thead>
</table>
| Goal 2 – Improve synodical communications.  
• Coordinate the implementation of the synodical vision among all entities.  
• Streamline all communication within the synod under direct administrative management, with accountability to the synod, Board of Trustees and Planning & Coordinating Committee. | A fair attempt has been made to improve communication as the synod has secured a full-time Communication Director, improved its website and is making better use of social media, etc. |
| Goal 3 – Improve external communications.  
| • Create a greater exposure for our synod nationally and internationally through the latest, cutting-edge technology.  
| • Carry out communications with a “stylebook branding.” | More work is needed in this area as we strategize on how to reach the growing number of unchurched people with the saving message of Christ. |
| Goal 4 – View each congregation in the synod as a “mission” congregation. | This goal is ongoing as a mission-minded attitude is encouraged on a local level as congregations strategize. |
| Goal 5 – Assist congregations and various synod entities to identify the harvest field in their respective locations. | Various attempts have been tried. Many congregations have made use of a demographic study targeted for their locale(s) offered through the Board for Home Outreach. The calling of a full-time Evangelism–Mission Counselor is still planned. |
| Goal 6 – Learn what and how we are doing for outreach/evangelism.  
| • Encourage all entities in the synod to self-evaluate in light of our stated vision.  
| • Share strengths with our congregations. | More work in needed in this area. Boards in the synod continue to use an evaluation guide for their work. The Board for Home Outreach seeks to share outreach ideas with congregations. |
| Goal 7 – Develop and provide resources to share with congregations and pastors on ways to engage the unchurched in our respective communities. | This task is ongoing. The Board for Home Outreach and the Doctrine Committee have, and are, producing materials for use in outreach/apologetics and disseminating the same. |
| Goal 8 – Through our educational activities, create more opportunities to engage others with Jesus. | This goal is ongoing as efforts continue to use our schools on all levels (including Bethany Lutheran College) to reach individuals and families who do not yet know the saving gospel of Christ. |

**2015 BUDGET**

A 2015 congregation contribution budget of $760,000 is proposed. This is identical to the adopted 2014 budget and includes the same financial challenge to the members of our synod that all contributions in excess of $725,000, to a total of $760,000, will be allocated to the Board for Home Outreach. This again is a special opportunity directly to fund home mission outreach after our basic budget needs have been met. This recommendation includes the understanding that the budget actively be presented in our congregations both synodically and locally (Synod Report, 2013, page 111, Resolution 2). The Planning and Coordinating Committee also anticipates that there be a presentation of the synod’s work and budget, with simple financials, at a session prior to when the budget is presented for adoption at the synod convention.

It is with such confidence, that the committee recommends a 2015 congregation funding budget of $760,000.
### MARVIN M. SCHWAN CHARITABLE FOUNDATION

<table>
<thead>
<tr>
<th>Description</th>
<th>Congregation Funding</th>
<th>Budget Supplement</th>
<th>Program Funds</th>
<th>Total Available</th>
</tr>
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<tbody>
<tr>
<td>Bethany Lutheran College</td>
<td>$133,158</td>
<td>$33,665</td>
<td>$166,823</td>
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<tr>
<td>Bethany Lutheran Seminary</td>
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<td>7,131</td>
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<tr>
<td>Board for Home Outreach</td>
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<td>41,742</td>
<td>$210,000</td>
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<td>140,000</td>
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<tr>
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<tr>
<td>Lutheran Elementary Schools</td>
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<tr>
<td>Communications &amp; Technology</td>
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<td>Christian Service</td>
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<td>Synod Fund:</td>
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<td>Retirement Contribution</td>
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<td>Strategic Plan - Communication Director</td>
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<td></td>
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<td></td>
<td></td>
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<td>$700,000</td>
<td></td>
</tr>
</tbody>
</table>

* Only if $760,000 congregational offerings are realized for the year. Congregation offerings between $725,000 and $760,000 will be allocated to the Board for Home Outreach.
† Estimate only. The actual number will not be known until December 2014.

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The Rev. John Moldstad, chairman  
The Rev. Craig Ferkenstad, secretary

### REPORT OF THE BOARD OF TRUSTEES

#### MEMBERSHIP

The Board of Trustees of the Evangelical Lutheran Synod consists of nine trustees: Mr. Dennis Behr, Mr. Robert Brown, Mr. David Ewert, the Rev. Craig Ferkenstad, Mr. Donald Heiliger, Mr. Leroy Meyer, the Rev. Jonathan Madson, the Rev. John A. Moldstad, and the Rev. Paul Schneider. The Rev. Glenn Obenberger serves as an advisory member to the board. The Rev. Keith Boheim represents the Marvin M. Schwan Charitable Foundation as an advisory consultant.

#### MEETINGS

The Board of Trustees of the Evangelical Lutheran Synod has met since the last convention for regular quarterly meetings on August 13, November 12, 2013 and February 11, 2014. The board also met via telephone conference call on November 25, 2013 and will meet in May 2014.

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 serving on the Board of Regents—Board of Trustees Subcommittee are: Mr. David Ewert, the Rev. Jonathan Madson, and Mr. Leroy Meyer. Members serving on the Board of Trustees—Home Outreach Subcommittee are: Mr. Dennis Behr, Mr. David Ewert, and the Rev. Paul Schneider.

Staff
The Giving Counselor, the Rev. Daniel Basel, and the Business Administrator, Mr. Keith Wiederhoeft, serve under the direction of the board and report regularly. Mr. Keith Wiederhoeft is appointed, by the board, as the treasurer of the synod and reports regularly. Regular reports also are received from the World Outreach Administrator and the chairman of the Board for Home Missions. The Communication Director reports to the synod’s president.

Trustees
The board serves as trustees for the Evangelical Lutheran Foundation and Lutheran Schools of America, Inc. It also serves as the Board of Directors for Bethany Lutheran College, Inc.

Lutheran Schools of America, Inc. (LSA)
A written report from the LSA is expected at each meeting of the Board of Trustees. The president of the synod, or his representative from the Board of Trustees, also serves as a voting member of the Board for the Lutheran Schools of America (BLSA).

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 consists of four members each elected to two-year terms. The committee consists of: Mr. Robert Brown, Mr. David Ewert, Mr. Leroy Meyer and the Rev. Richard Wiechmann.

The committee considers and makes recommendations regarding the investment of its assets and the use of the income from those investments. The rate of return for all investments for the calendar year 2013 was 11.86%. For the year 2014, the distribution percentage from the endowments will be increased to 3% of a three year rolling average of 2010-11-12. An accounting is found in the “Financial Statements and Supplementary information.”

Bethany Lutheran College, Inc.
Since the Board of Trustees and the officers of the synod also are the Board of Directors and the officers of Bethany Lutheran College, Inc., they regularly receive quarterly reports concerning the finances of Bethany Lutheran College and Bethany Lutheran Theological Seminary. One face-to-face meeting is conducted each year with the Board of Regents.

The board, together with the Board of Regents of Bethany Lutheran College, Inc., presents the following resolutions for adoption by the synod noting that a two-thirds majority vote is necessary to amend the bylaws.

Resolution to Transfer Real Estate
WHEREAS, The Evangelical Lutheran Synod owns the title to the property and buildings utilized by Bethany Lutheran College, Inc., in its educational mission, and,
WHEREAS, The Board of Trustees, serving as the agent of the ELS, has the responsibility and authority to make the final approval on all building projects, land purchases and capital im-
provements of the institutions of Bethany Lutheran College and Bethany Lutheran Theological Seminary in accordance with the Bylaws and operational Guidelines established by the ELS, and,
WHEREAS, It is advantageous to the mission of Bethany Lutheran College, Inc., to be able to use the land and buildings, rather than its entire endowment funds, as collateral, if need be, for future construction or programmatic needs, and,
WHEREAS, Bethany Lutheran College, Inc. already lists all the property and buildings as assets on its general ledger, and,
WHEREAS, Lending institutions require the holder of property title to accurately reflect the property values in the general ledger, thereby simplifying the borrowing process and terms, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod transfer all real estate and buildings related to Bethany Lutheran College and Bethany Lutheran Theological Seminary to Bethany Lutheran College, Inc. as soon as practical.

Resolution to amend Bylaws and Guidelines
WHEREAS, From time to time Bethany Lutheran College, Inc. may have a need to use the real estate on its books as collateral for financing the development and expansion of its programs, and,
WHEREAS, It is necessary for the Evangelical Lutheran Synod to maintain complete authority over the potential mortgaging of Synod owned property in every instance, therefore,
A. BE IT RESOLVED, That Article IV.C.3 of the Bylaws of Bethany Lutheran College, Inc. be amended to read:
After the approval of a project/plan by the Board of Regents, the plans and the method of financing will then be submitted to the subcommittee. If the cost of the project/plan is larger than the threshold amount (periodically set by the Board of Trustees) or the use of property/buildings for collateral exceeds cumulatively the said threshold, the subcommittee shall recommend approval or disapproval of the additional expenditures. The Board of Trustees shall make the final decision, and,
B. BE IT RESOLVED, That Article III, Section A.1 of Guidelines for the Board of Trustees of the Evangelical Lutheran Synod be amended to read:
It shall be the board’s duty to hold all properties of the synod in the name of the synod or in the name of its wholly owned subsidiary Bethany Lutheran College, Inc., and represent the synod in legal matters. It shall be authorized to act as the agent of the synod in the procurement of property or the sale of property upon the recommendation of the properly constituted boards of the synod and their approval of the same. It shall carry out the resolutions of the convention of the synod. It shall report all such transactions to the regular conventions of the synod.

PROPERTIES
The board serves as custodians of the synod’s property and is responsible for any financial obligations of the synod.

Loans
During this past year, the synod co-signed an additional $600,000 loan with LACE on behalf of Peace Lutheran Church (Kissimmee, Florida) for the purpose of school expansion.
The synod’s name has been removed as a co-signatory on the loan for Peace Lutheran Church (North Mankato, Minnesota).
Archives and Museum

The Committee on Archives and History is responsible both for the archival and museum collections of the synod and is elected by the Board of Trustees. Committee members are: the Rev. John Petersen (chair), the Rev. David Locklair, Mr. Sigurd Lee, Mr. Norman Werner, the Rev. Norman Madson, and the Rev. Shawn Stafford. The board also appoints an archivist. The Rev. Paul Madson currently serves as the archivist pro tem. The Committee on Archives and History has appointed Becky DeGarmeaux to serve as Director of Programming for the Ottesen Museum.

FINANCES

The Board of Trustees oversees the operation of the synodical budget.

Congregation Funding

For 2013, for the first time in four years, the synod voted to increase the congregation funding portion of the budget. A 2013 congregation funding budget of $750,000 was adopted with the challenge that contributions between $725,000 and $750,000 would be designed solely for the Board for Home Outreach. Contributions of $707,597 fell short of the initial goal of $725,000. This total was $2,600 less than last year and $42,402 short of the total budget. As a result, the Board for Home Outreach did not receive any challenge contributions.

Missions Advancement Project, Inc.

Missions Advancement Project (MAP) provides financial support for the synod. It operates under the auspices of the Board of Trustees which appoints the Board of Directors: Mr. David Ewert (treasurer), Mr. Marlin Goebel, the Rev. Michael Smith (chairman), Mr. Ronald Young, and the Rev. Richard Wiechmann.

For the year 2014, MAP made a total funding request of $585,000 to the Marvin M. Schwan Charitable Foundation. Approval has been received for the following funding:

- Peru & Chile: $60,000
- Lutheran Mission of Salvation—India: 160,000
- MAP - administrative: 60,000
- Gift of Life/Thoughts of Faith: 180,000
- Total: 460,000

Program Funds

The synod continues to be grateful to the Marvin M. Schwan Charitable Foundation for its level of support. This funding is important to the continued work of the synod. For 2014, the Foundation is providing a grant of $450,000. This will be distributed on a percentage basis of the request made at the 2013 convention:

- World Outreach: $90,000
- Home Outreach: 135,000
- Retirement Contribution (TSA): 24,750
- CDS Match (3%): 13,500
- Board of Trustees: 29,250
- Budget Supplement: 157,500
- Total: 450,000

Project Grants

Grants are awarded by the Marvin M. Schwan Charitable Foundation for special projects. Application for such grants are made to the synod’s Board for Trustees for review and
recommendation and are awarded upon approval of the Foundation. Application forms are available on the synod’s website.

For 2013, the following projects received approval and funding.

- Nationals Teachers’ Conference (BLSA) $23,300
- Travel-Canvass Witness Team (BHO) $1,700
- Wills and Estates

The synod gratefully acknowledges the receipt of proceeds from the following estates during the period of February 23, 2013–February 28, 2014:

- Margaret (Solveig) Steen $195,446.87 (synod endowed gift)
- Conrad Faugstad Estate $11,934.37 (synod)
- Vernon Hoyord Estate $2,200 (synod)
- Hans Ostrand Estate $200,000 (synod, partial distribution)
- Lloyd Aasen Estate $5,000 (synod)
- Martin Robinson Trust $26,300 (synod)

Estates received by the college or the seminary are acknowledged within their respective reports.

Thrivent Financial for Lutherans

We extend the thanks of the synod to Thrivent Financial for Lutherans for a block grant for the year 2012 in the amount of $40,000. The grant has been used for the following projects:

- Centennial Offering Committee $20,000
- Texas Mission 15,000
- Parish Consulting 5,000

$40,000

No block grant funds are being received during 2014 because, with above grants, the program was discontinued by Thrivent Financial.

Expenditures

The following unaudited expenditures were incurred by the synod during 2013. The actual expenditures appear in the treasurer’s report.

- Bethany Lutheran College $202,033
- Bethany Lutheran Seminary 42,794
- Board for Home Outreach 513,586
- Board for World Outreach 1,129,513
- Board for Youth Outreach 73,456
- Lutheran Elementary Schools 34,036
- Communications & Technology 42,132
- Christian Service 26,040
- Synod Fund 575,515

$2,579,277

2015 Program Funds Recommendation

The Board of Trustees recommends the following allocation of Program Funds be requested of the Marvin M. Schwan Charitable Foundation for 2015. This recommendation comes with the understanding that any reduction or additions to Program Funds be reallocated by the Board of Trustees following the percentage reflected below.
A detail for the use of the “Budget Supplement” can be found in the report of the Planning & Coordinating Committee.

STEWARDSHIP

The Giving Counselor, under the direction of the Board of Trustees and supervision of the synod’s president has the general responsibility of promoting stewardship throughout the synod. The following report is provided by Rev. Daniel Basel, the ELS Giving Counselor:

It has been a privilege and honor to once again serve this past year as our synod’s giving counselor. Some of the ways this is carried out include, 1) guest preaching in parishes throughout our synod as well as conducting Bible Studies on stewardship and estate planning, 2) publishing articles on stewardship in the Lutheran Sentinel as well as individual mailings to members of our synod, and also, 3) making stewardship resources available to pastors and stewardship boards/committees. Some of these materials include, Understanding Christian Giving (A customizable power point presentation and Bible study resource for pastors and congregations), Managing My Masters Money, (A catechism for teaching Biblical Stewardship and giving), as well as making available, upon request, other materials, including sermon outlines or helps for the pastors.

This past year has seen a special emphasis on local planned giving in our parishes with the distribution over 150 copies of a guide for setting up a congregational planned giving program.

Another part of stewardship in the synod is to encourage synod wide support of synodical ministries. One way this is done includes the coordinating special synod-wide offering that is promoted through inserts and synodical offering envelops each year. In additional the counselor is assisting with the synod-wide special thank offerings that are authorized by our synod convention (e.g. upcoming 500th Reformation anniversary and the 100th anniversary of the Evangelical Lutheran Synod). Multiple mailings that include both mission and seminary news are also sent out each year.

Updates on synodical stewardship are also carried out by our synod’s treasurer. Each month all our pastors and their parishes receive a copy of our monthly congregational contributions. Pastors are encouraged to share this information with their financial officers and congregations to make sure we are recording their gifts properly and that gifts are in line with their intended support for the work we do together as a synod.

In addition to Biblical stewardship, tools are provided to help plan and carryout planned giving by individuals. Planning booklets like, Estate Planning for the Christian Steward and Different Ways to Give a Gift to the Lord are also made available through the Giving Counselor’s office. The use of Donor Advised funds and other gifting tools are also being promoted through the Giving Counselor on behalf of the Evangelical Lutheran Synod Foundation. Through these funds donors can support any ministry of which we as a synod are in fellowship (Please note the information on the Synod Foundation in the 2013 Synod Report, pages 237–38).

The Giving Counselor has also promoted stewardship among our members and parishes through the evangelism retreats held in the fall of 2012 as well as spring and fall of 2013. Stewardship was the primary topic of much of the counselor’s preaching and Bible Study/Estate planning seminars in our parishes this past year. He also promotes support of missions and education ministries through various speaking opportunities and mission festivals.
A special thanks goes to the pastors and parishes who have graciously extended invitations and accepted offers to preach and teach in churches around the synod. It has been a joy to get to know many of the members of our congregations around the country and to help them support both the local as well as ministries of our church body.

Pastors and congregational leaders, please do note that our synod’s Giving Counselor is available to help promote Biblical stewardship and assist our members in faithful stewards of our Lord’s gifts as we work together to support Gospel ministry both locally and around the world through missions.

The Rev. John Moldstad, chairman
The Rev. Craig Ferkenstad, secretary

FINANCES—ACTION OF THE SYNOD

Resolution 1: Report of the Laymen’s Delegate Equalization Fund Committee
WHEREAS, The Laymen’s Delegate Equalization Fund has provided its report on the cash receipts and disbursements for the 2013 convention period, and,
WHEREAS, The Convention Committee on Finances has reviewed it and found it to be in proper order, therefore,
BE IT RESOLVED, That the report of the Laymen’s Delegate Equalization Fund Committee be accepted.

Resolution 2: Report of the Anniversary Offering Committee
WHEREAS, In 2017 the Evangelical Lutheran Synod (ELS) will observe the 500th anniversary of the beginning of the Reformation, and,
WHEREAS, In 2018 the ELS will celebrate the 100th anniversary of the reorganization of the synod, therefore,
A. BE IT RESOLVED, That the proceeds of the anniversary offering provide funding for the Board of Home Outreach, and,
B. BE IT RESOLVED, That the Board of Home Outreach use the money for starting new home missions, and,
C. BE IT RESOLVED, That the Board of Home Outreach encourage Bethany Lutheran Theological Seminary in identifying and placing suitable candidates into the pastoral ministry among our missions.

Resolution 3: Report of the Planning and Coordinating Committee – Strategic Plan Update
WHEREAS, The President and the Planning and Coordinating Committee (PCC) have presented a report on the progress of the ELS Strategic Plan, and,
WHEREAS, The conditions and circumstances that made the ELS Strategic Plan a necessary and urgent effort still exist, and,
WHEREAS, A review of annual synod reports reveals the continuation of trends that, humanly speaking, present serious difficulties for the work of the church, for example:
TRENDS IN ATTENDANCE

<table>
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<tr>
<th>Years</th>
<th>Average Sunday Attendance in the ELS</th>
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<tbody>
<tr>
<td>2002</td>
<td>9,940</td>
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<tr>
<td>2007</td>
<td>8,901</td>
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<td>2012</td>
<td>8,267</td>
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TRENDS IN CONGREGATIONAL CONTRIBUTIONS TO SYNOD

<table>
<thead>
<tr>
<th>Years</th>
<th>Average Annual Congregational Giving</th>
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<tbody>
<tr>
<td>1999-2004</td>
<td>$761,000</td>
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<tr>
<td>2005-2008</td>
<td>$735,000</td>
</tr>
<tr>
<td>2009-2011</td>
<td>$713,000</td>
</tr>
</tbody>
</table>

and,

WHEREAS, The ELS Strategic Plan presents a number of goals that address these realities in different ways, and,

WHEREAS, Progress in addressing these goals could be identified by strategies that are measurable, therefore,

A. BE IT RESOLVED, That the president and the PCC be commended for the report, and,

B. BE IT RESOLVED, That the president and PCC be asked to report again next year, including in the report the specific strategies adopted for achieving the goals, and the measurable progress in implementing these strategies for achieving these goals.

Resolution 4: Report of the Planning and Coordinating Committee – Budget 2015

WHEREAS, The committee has provided its report on the proposed budget for congregational funding for 2015, and,

WHEREAS, The Planning and Coordinating Committee, as part of the proposed budget, has stipulated that congregational giving in excess of $725,000 will be designated for the Board for Home Outreach, therefore,

A. BE IT RESOLVED, That the synod adopt the proposed congregational funding budget of $760,000 for the year 2015, and,

B. BE IT RESOLVED, That the synod communicate to the congregations that any funding received in excess of $725,000 will be allocated to the Board for Home Outreach.

Resolution 5: Synod Treasurer’s Report and Independent Accountant’s Review

WHEREAS, The Treasurer has provided the independent accountant’s review entitled, “Evangelical Lutheran Synod Consolidated Financial Statements and Supplementary Information” as of December 31, 2013 and 2012; and he has provided the “Treasurer’s Financial Statements and Supplemental Information” as of December 31, 2013, and,

WHEREAS, The convention Finance Committee has reviewed them and found them to be in proper order, therefore,

BE IT RESOLVED, That the treasurer’s report and the independent accountant’s review as of December 31, 2013, be accepted.
Resolution 6: Report of the Board of Trustees – Resolution to Transfer Real Estate

WHEREAS, The Evangelical Lutheran Synod owns the title to the property and buildings utilized by Bethany Lutheran College, Inc., in its educational mission, and,
WHEREAS, The Board of Trustees, serving as the agent of the ELS, has the responsibility and authority to make the final approval on all building projects, land purchases and capital improvements of the institutions of Bethany Lutheran College and Bethany Lutheran Theological Seminary in accordance with the Bylaws and operational Guidelines established by the ELS, and,
WHEREAS, It is advantageous to the mission of Bethany Lutheran College, Inc., to be able to use the land and buildings, rather than its entire endowment funds, as collateral, if need be, for future construction or programmatic needs, and,
WHEREAS, Bethany Lutheran College, Inc. already lists all the property and buildings as assets on its general ledger, and,
WHEREAS, Lending institutions require the holder of property title to accurately reflect the property values in the general ledger, thereby simplifying the borrowing process and terms, therefore,
BE IT RESOLVED, That the Evangelical Lutheran Synod transfer all real estate and buildings related to Bethany Lutheran College and Bethany Lutheran Theological Seminary to Bethany Lutheran College, Inc. as soon as practical.

Resolution 7: Report of the Board of Trustees and the Regent–Trustee Subcommittee – Resolution to amend Bylaws and Guidelines

WHEREAS, From time to time Bethany Lutheran College, Inc. may have a need to use the real estate on its books as collateral for financing the development and expansion of its programs, and,
WHEREAS, It is necessary for the Evangelical Lutheran Synod to maintain complete authority over the potential mortgaging of synod-owned property in every instance, therefore,
A. BE IT RESOLVED, That Article IV.C.3 of the Bylaws of Bethany Lutheran College, Inc. be amended to read:
   After the approval of a project/plan by the Board of Regents, the plans and the method of financing will then be submitted to the subcommittee. If the cost of the project/plan is larger than the threshold amount (periodically set by the Board of Trustees) or the use of the property/buildings for collateral exceeds cumulatively the said threshold, the subcommittee shall recommend approval or disapproval of the additional expenditures. The Board of Trustees shall make the final decision, and,
B. BE IT RESOLVED, That Article III, Section A.1 of Guidelines for the Board of Trustees of the Evangelical Lutheran Synod be amended to read:
   It shall be the board’s duty to hold all properties of the synod in the name of the synod or in the name of its wholly owned subsidiary Bethany Lutheran College, Inc., and represent the synod on legal matters. It shall be authorized to act as the agent of the synod in the procurement of property or the sale of property upon the recommendation of the properly constituted boards of the synod and their approval of the same. It shall carry out the resolutions of the convention of the synod. It shall report all such transactions to the regular conventions of the synod.

Resolution 8: Report of the Board of Trustees

WHEREAS, The Board of Trustees has provided its report on its activities, and,
WHEREAS, The convention Finance Committee has reviewed the report and found it to be in order, therefore,
BE IT RESOLVED, That the report of the Board of Trustees be accepted.

REPORT OF THE CENTENNIAL COMMITTEE

As we anticipate the centennial of our synod in 2018, we remember that just over one-hundred years ago, in 1913, the Norwegian Synod accepted report of a union committee (Opgjør). Four years later, this document led to the merger of the Norwegian Synod and the subsequent reorganization of the Synod the follow year.

As Lutherans, we also anticipate the 500th anniversary of the start of the Lutheran Reformation in 2017.

These are momentous dates which we wish to commemorate. The Centennial Committee continues to make preparations for our synodical observances. The committee consists of Prof. Mark Harstad (chairman), the Rev. Craig Ferkenstad, Prof. Don Moldstad, and President John Moldstad. The committee has met three times since the last convention.

A year long observance is being planned which will bookend the concurrent anniversaries. It is intended to begin with the 2017 convention and conclude following the 2018 convention. The anniversary theme, to encompass these two anniversaries, was presented to last year’s convention: Proclaim the Wonders God Has Done: The Evangelical Lutheran Synod, Our Heritage of Grace.

An Anniversary Thankoffering Committee also was authorized at last year’s convention and functions as an independent Ad Hoc Committee.

An anniversary logo to be used for all anniversary events will be designed in the near future.

Component parts of the anniversary observances consist of:

500th Lutheran Anniversary—2017:
- Convention Essay (Three Solas)
- Convention Hymn Festival
- Lutheran Sentinel (Commemorative Issue)
- Anniversary Bible Study relating to the history and teaching of both the Reformation and also our synod (six sessions).

100th Synod Anniversary—2018:
- Convention Essay
- Convention Choral Union
- Convention Banquet
- Lutheran Sentinel (Commemorative Issue)
- Published History
- Video Documentary
- Congregation observance (September 2018)
- Plans are being formulated to hold the 2018 Synod Sunday Service at Lime Creek Lutheran Church.

It is anticipated that other events also may occur. The Centennial Committee also asks each board and committee of the synod to consider how they may commemorate these events and submit them to the committee.

REPORT OF THE SYNOD REVIEW COMMITTEE

The members of the Synod Review Committee are Professor Erling Teigen, chairman, Mr. Norman Werner, Secretary, Mr. Robert Brown, Rev. Paul Madson and Rev. S. Piet Van Kampen. President John Moldstad serves as an advisory member. The committee met eight times since the last convention.

The 96th convention of the Evangelical Lutheran Synod adopted the following resolution: “BE IT RESOLVED, That the convention direct the Synod Review Committee to conduct [a] review of the Handbook, and to report progress to the 2014 convention” (Synod Report 2013,
INTRODUCTION TO THE HANDBOOK

The *Evangelical Lutheran Synod Handbook* includes three types of documents: (1) The articles of incorporation that is the synod’s face to the civil world. (2) The constitution and its bylaws that provide direction for the relationship between the synod and its member congregations. (3) The guidelines that provide instruction for the conduct of the conventions and the various synodical boards and committees.

Pastors serving member congregations and delegates of member congregations hold the established authority in synodical matters (Articles of Incorporation of the Evangelical Lutheran Synod, Art. VII; Constitution of the Evangelical Lutheran Synod, Chapter II). The Synod Review Committee makes recommendations to the conventions and to the synod secretary. The authority for making policy decisions is exercised by the parish pastors and authorized delegates of each congregation, performed at each regular synod convention. The authority for non-policy decisions, such as installation of section numbers and typographical corrections, relies in the office of the synod secretary (see Section 210: General Synodical Guidelines, Article III. A. 3.). In making its recommendations, the Synod Review Committee respects the authority and responsibility of the congregations. It also respects the authority and responsibilities of the various offices, boards and committees of the synod, noting that guidelines are to direct, assist and review their work and planning. It is the goal of the Synod Review Committee to prevent disruptions that may be caused by ineffective, outdated and excessively restrictive guidelines and, therefore, suggestions for amendments are readily accepted as they may be presented by a convention, the president or the Board of Trustees.

The legal structure of the synod includes five corporations:

1. The Evangelical Lutheran Synod.
2. Bethany Lutheran College, Inc.
3. Lutheran Schools of America, Inc.
4. The Evangelical Lutheran Synod Foundation.
5. Missions Advancement Project, Inc. (MAP)

The boards of trustees of the first four corporations consist of the same membership, nine clergy and lay members of synod congregations, elected at regular conventions of the synod. The Board of Directors of MAP consists of five members of synod congregations elected by the ELS Board of Trustees.

The section numbers are utilized as a tool to aid in the use of the *Handbook*. When amendments are made to the guidelines, section numbers provide a more stable identification than page numbers. As page numbers are not a part of the text of a book, so section numbers are not a part of the guidelines, but rather an assist.

Proposed new guidelines, additions and amendments are underlined and deletions are shown as strikethroughs. It should be kept in mind that all amendments to Section 121: Bylaws of the Evangelical Lutheran Synod require a “two-thirds majority vote” of the convention (see Section 121, Article VIII).

RECOMMENDATIONS

1. In order to permit year-to-year flexibility in each individual convention program, the following guidelines are recommended for adoption:
SECTION 240: CONVENTION GUIDELINES

Article II: Scheduling of Convention Business

Inasmuch as the specific business varies from convention to convention, the president and the secretary are authorized to use their judgment in preparation of the appropriate agenda for each convention. Specific elements that will be included in each agenda are:

1. Devotion
2. A communion service.
3. Essay (doctrine or other aspects of synod responsibility).
4. President’s message and report.
5. Elections
6. Reports of boards and committees and subsequent recommendations or action as the convention determines.

The current guidelines Article II, A through E, and Article VIII will be deleted.

2. The election of members to the Nominating Committee (four positions for clergy and four positions for laymen) requires guidelines different from guidelines for voting for one office at a time. An example explaining the following process: If there are 300 ballots cast in the first election, all members elected will have at least 151 votes unless later in the process there are less than 151 voters. The following guidelines are recommended:

The Synod Review Committee suggests that the president and secretary request the 2014 convention to approve the suspension of the current rules for electing the Committee on Nominations and use the following process as a test. Having used and experienced the system once, the convention may adopt or reject the amended guideline at the time of the report of the Miscellaneous Committee.

The SRC also suggests that the nomination ballot procedure begin on Monday morning.

SECTION 210: GENERAL SYNODICAL GUIDELINES

Article V: Voting Procedure

E. To elect the Committee on Nominations:

1. The first ballot will be a nominating ballot that includes the names of those who are ineligible to serve on the Committee on Nominations, and will include a space to nominate one clergyman and one layman. A nominee receiving more votes than fifty percent of the total number of ballots presented and counted shall be considered elected unless he declines.

2. The first election ballot will include a listing of all the clergymen nominated and all the laymen nominated, less any who may have been elected on the nomination ballot. Anyone who wishes may have his name removed from the ballot. Any nominee on this ballot and all subsequent ballots for the Committee on Nominations receiving more votes than fifty percent of the total number of ballots presented and counted shall be considered elected.

3. A subsequent ballot shall be presented showing all unelected nominees except those having less than five votes. The ballot shall have blank spaces for voting equal to the number of offices not filled on the preceding ballots.

4. Subsequent ballots shall be presented until all eight positions have been elected. During the total election process, the voters will select not more than four clergymen and not more than four laymen.

Several years ago the synod’s auditors discovered that the same assets were being included on both the synod’s and the college’s balance sheets. At that time the synod president assigned to the Regents–Trustees Subcommittee the task of determining a solution that would work for both the synod and the college. The subcommittee provided a solution that was approved by the Board of Regents and recommended for approval to the Board of Trustees. The Board of Trustees report to the convention included an amended presentation of the subcommittee report with no recommended action (“It is reported for purposes of information only.” Synod Report, 2005, page 122).

The Higher Learning Committee (formerly the North Central Accrediting Agency) and U.S. Department of Education, both of which do evaluations of the financial stability of Bethany Lutheran College (and all other colleges and universities), use only the financial statements of the college. Not having the campus property titled to Bethany can have, and has had, a negative affect on their published rating(s).

Also last year a problem arose when the college attempted to borrow money to pay for the Honsey building, using the building as collateral, because the property currently is owned and titled by the synod (see Section 310: Guidelines for the Board of Trustees of the Evangelical Lutheran Synod, Article III, A. 1.).

“In February, 2013 President Moldstad directed the Regents–Trustees Subcommittee to recommend a feasible solution to this problem. The Regents–Trustees Subcommittee, with the unanimous approval of the subcommittee, made the recommendation to modify the Bylaws of Bethany and the Guidelines for the Trustees. This was approved by both the Regents and the Trustees and the matter is being brought to the ELS for consideration in the 2014 convention.” (A memorandum entitled “Background Information for Amendment to ELS Bylaws.” Much of the information for this item is taken from the same source.)

The following guideline amendments are recommended as a solution for the issue discussed:

**Section 411: Bylaws of Bethany Lutheran College, Inc.**

Article IV: The Relationship Between the Board of Regents and the Board of Trustees and the Establishment of a Trustees–Regents Subcommittee

C. The Board of Regents and the Board of Trustees shall establish a joint subcommittee…

3. After the approval of a project/plan by the Board of Regents, the plans and the method of financing will then be submitted to the subcommittee. If the cost of the project/plan is larger than the threshold amount (periodically set by the Board of Trustees) or the use of property/buildings for collateral exceeds cumulatively the said threshold, the subcommittee shall recommend approval or disapproval of the additional expenditures. The Board of Trustees shall make the final decision.

**Section 310: Guidelines for the Board of Trustees of the Evangelical Lutheran Synod**

Article III: Duties of the Board

A. As custodians of the synod’s properties:

1. It shall be the board’s duty to hold all properties of the synod in the name of the synod or in the name of its wholly owned subsidiary Bethany Lutheran College, Inc. and represent the synod in legal matters. It shall be authorized to act as the agent of the synod in the procurement of property or the sale of property upon the recommendation of the properly constituted boards of the synod and their approval of the same. It shall carry out the resolutions of the convention of the synod. It shall report all such transactions to the regular conventions of the synod.
The Synod Review Committee has no knowledge concerning the requirements of the accrediting agencies, nor how the proposed amendments resolve the issues. Any questions should be referred to Harold Theiste, chairman of the Regents–Trustees Subcommittee, or to Daniel Mundahl, Bethany College’s Chief Financial Officer.

4. During the past years the Department of Archives and History has received substantial changes in its structure and staffing, therefore new guidelines are necessary:

**Section 312: GUIDELINES FOR THE COMMITTEE FOR THE DEPARTMENT OF ARCHIVES AND HISTORY OF THE EVANGELICAL LUTHERAN SYNOD**

The Committee for Archives and History collects and maintains documents and artifacts connected with the history of the Evangelical Lutheran Synod and its predecessor and, more broadly, Lutheranism in America, provides for the use and exhibit of these items, and develops programs to stimulate interest in the history of the Evangelical Lutheran Synod.

**Article I: Organization and Personnel**

A. The committee shall function under the jurisdiction of the Board of Trustees of the Evangelical Lutheran Synod. Suggestions for membership may be proposed by the committee, but the board will elect the members of the committee who will serve three year staggered terms. The number of members and the clergy/lay distribution shall be a decision of the board.

B. The committee shall elect a chairman and a secretary from its membership. The chairman shall prepare the agenda for each meeting and shall chair the meeting. The chairman or a representative will make a physical presentation to the Board of Trustees once annually and other times as requested. In the absence of the chairman, the secretary may perform the chairman’s duties unless the committee determines otherwise. The duties of the secretary are defined in Section 210: General Synodical Guidelines, Article III. The committee may add additional responsibilities and duties.

C. The committee has the authority to appoint an archivist and a museum director, and other staff positions as necessary. The authority to fill a specific position must be granted by the Board of Trustees which will also determine the salary and benefits of the employee.

D. There should be at least one face-to-face meeting of the committee each year. Additional meetings may be scheduled by the committee or the chairman. The archivist, the museum director and an officer of the Evangelical Lutheran Synod Historical Society will report to each regular meeting of the committee. Meetings by conference call or other technological means may be held according to rules established by the committee.

**Article II: Purpose**

A. The preservation of historical material that might otherwise be lost to the synod.

B. Making such materials available to individuals both within and without the synod.

C. The active promotion of a program in the synod to stimulate interest in the synod’s history and in the historical materials that are available.

D. The publishing of articles, both scholarly and popular, of historical interest in synodical periodicals such as the Lutheran Sentinel and the Lutheran Synod Quarterly or other appropriate publications, thus bringing the benefits of the materials in the archives and the museum to the synod in general.

E. Promoting an interest in the synod’s congregations in their individual histories.
Article III: Committee Responsibilities

A. The committee shall oversee the Synod Archives, the Ottesen Museum and the Evangelical Lutheran Synod Historical Society. It shall advocate for these programs, and promote their work at synod conventions, pastoral conferences and other venues and occasions where appropriate. The committee shall prepare a policy statement or internal guidelines to implement these responsibilities.

B. The committee has a supervisory role in relation to the Evangelical Lutheran Synod Historical Society that was created by the Committee for Archives and History. Specifically this means that it offers encouragement, makes suggestions as to effective programs and projects for the society, reviews periodic reports and carries out assessment of the programs and projects of the society with a view toward continual improvement. An officer of the Historical Society shall be an advisory member of the Committee on Archives and History.

C. The committee shall coordinate its plans and activities with the Bethany Lutheran College Archives Committee and its archivist, and with the Evangelical Lutheran Synod Historical Society.

Article IV: Ownership of Donated Material and its Use

A. Donated archival and historical materials to the Evangelical Lutheran Synod are the property of the synod. Restrictions on the use or exhibition of these materials may be requested by the donor and agreed to by the archivist or the museum director. Requests for unusual restrictions may be brought to the Committee on Archives and History.

B. The archivist and the museum director shall have discretion in determining the material that will be accepted and maintained.

C. All property owned by the synod is the responsibility of the Board of Trustees (see Section 310: Guidelines for the Board of Trustees, Article III. A. 1). Therefore, disagreements relating to the collection, use, retention or ownership of donated archival and historical material shall be resolved by the Board of Trustees.

D. Access to archival material shall be gained only through the archivist; researchers shall do their work under the supervision of the archivist.

E. Exhibition and display of museum property shall be under the direction and discretion of the museum director.

Article V: Finances

The Board of Trustees shall include an annual budget for the Archives and History Committee in the Synod Fund. A report of that budget shall be available at each committee meeting.

Article VI: Records of Synodical Discipline and Appeals

Reports and records of synodical discipline and corresponding appeals therefrom shall be filed with the archivist in accordance with Section 260: Guidelines for Synodical Discipline and Appeals, Article VI.

Delete the current Section 312: Guidelines for the Department of Archives and History.

SECTION 310: GUIDELINES FOR THE BOARD OF TRUSTEES

Article III: Duties of the Board

A. As custodians of the synod’s properties:

3. The Committee for Archives and History shall function under the direction of the board. The authority, responsibilities and duties of the board in respect to the
committee are stated in Section 312: Guidelines for the Committee for Archives and History, especially Articles I, IV and V.

Delete the existing Article III: A. 3.

5. For purposes of clarification:

Section 121: Bylaws of the Evangelical Lutheran Synod

Chapter II: Application for Membership

Paragraph 1

A congregation wishing to join the synod shall make application to the president. As evidence of the fact that its doctrine, confessions, rites and practices are truly scriptural and evangelical Lutheran, its application shall be accompanied by:

Delete: these, as evidence of the fact that its doctrine, confessions, rites and practices are truly scriptural and evangelical Lutheran:

6. A congregation's application for membership should also include the submission of a copy of the congregation's articles of incorporation. Amended congregational documents should be reviewed.

SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD

Chapter II: Application for Membership

Paragraph 1

a) a copy of the congregation's articles of incorporation, constitution and bylaws, which must require:

c) These documents shall be presented to the synod for action at its convention.

d) Policy and other substantive changes to the documents in a) shall be forwarded to the president of the synod for synodical review.

7. It is believed that the language of Bylaw II, Paragraph 2 requires clarification and proposed is the following wording as it is stated in Section 221: Guidelines for the Colloquy Committee, Article I: Policy. The following amendment is recommended:

SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD

Chapter II: Application for Membership

Paragraph 2

An individual wishing to join the synod shall make application to the president. The application shall be accompanied by a declaration of unconditional subscription to the synod's confessions and teachings, and to its constitution and bylaws. statement declaring the applicant's unconditional acceptance of (subscription to) the doctrines of the Holy Scripture and the confessions of the Lutheran Church set forth in the Book of Concord of 1580. The application should also express acceptance of the doctrinal position of the Evangelical Lutheran Synod as set forth in doctrinal resolutions and statements as well as in its constitution and bylaws.

(The SRC reviewed with approval a draft of a “Sample Letter of Application” for permanent membership in the Evangelical Lutheran Synod that was presented by President Moldstad.)
8. Several clarifying changes and additional duties are suggested to the guidelines for duties of the officers. The following amendments are recommended:

**SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD**

Chapter III: Activities

i) exercise supervision over the synod’s institutions and the work of its pastors and the practice of its members which is carried out by the president with the assistance of officers and circuit visitors. The visitors are clergy who are elected by the synod and serve under the jurisdiction of the president (cf see paragraph c above);

Chapter VII: Jurisdiction and Duties of the Officers

Paragraph 1: President

The duties of the president shall be:

a) Concerning conventions:
   1) to call the conventions of the synod in accordance with the provisions of Chapter IV, Paragraph 2
   2) to preside at the conventions of the synod;
   3) to select the theme and essayist for the convention;
   4) to present a slate of nominations for the convention committees;
   5) to report to each regular convention on his work as well as on the condition of the synod in general;

b) to supervise the work of the synod and of its elected boards and committees (cf. see Chapter III of these bylaws), of which boards and committees he is a non-voting advisory member by virtue of his office;

c) to appoint replacements to the synod’s boards and committees when vacancies occur (cf. Chapter IV, Paragraph 4) unless excepted by these bylaws (see Chapter VI, Paragraph 4); which appointees shall serve until the next regular convention.
   1) If a board or committee is not scheduled to meet before the next convention following the date of the vacancy, the position shall be filled by the next annual convention.
   2) A vacancy more than six months before the next annual synod convention should be filled by the president.
   3) If a vacancy occurs less than six months before the next convention and the president determines that the vacancy will harm the work of the body, he shall fill the vacancy by appointment; if the vacancy will not harm the work, it remains until the next election.
   4) At no time should a board or committee be lacking more than 25 percent of its elected membership unless it has no scheduled meetings.

d) Pastoral oversight
   1) to ascertain that candidates for the office of the ministry have been properly examined.
   2) to arrange for the colloquies of pastors and teachers who desire to join the synod (see Section 221: Guidelines for the Colloquy Committee).
   3) to be present at least at the regular pastoral conferences (see Section 242: Guidelines for the General Pastoral Conference).

e) to provide advisory lists of suitable candidates to fill vacancies in the offices of pastors and teachers (see Section 225: Guidelines for Pastor or Teacher Vacancy).

f) to supervise the work of the circuit visitors.

g) to order the periodical review of guidelines as necessary.
h) to represent the synod in all other areas of its concern.

Delete the existing Chapter VII, Paragraph 1.

Paragraph 2: Vice president
   The duties of the vice president shall be:
   d) to serve on the Colloquy Committee (see Section 221: Guidelines for the Colloquy Committee, Article II, A, 2).

Paragraph 3: Secretary
   The duties of the secretary shall be:
   f) to insert adopted amendments into the official documents of the synod. Administrative, editorial and other non-policy changes may be authorized by only the synod secretary, who shall consider recommendations of the Synod Review Committee (see Section 210: General Synodical Guidelines, Article III, A., and Section 360: Guidelines for the Synod Review Committee, Article II, C).
   g) to review amendments that do not concern synod policy, recommended by the Synod Review Committee, and insert them in the appropriate documents. (See Section 210: General Synodical Guidelines Article III. A. 3.; Guidelines for the Synod Review Committee, Article II. C.; SR 2012, pp.146-147, Res. 9, p.148.)

9. In general the business of the synod and its conventions is conducted according to Robert’s Rules of Order. In specific instances the synod has adopted its own policies, not necessarily following Robert’s Rules.

SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD

Chapter V: Sphere of Jurisdiction of the Convention

Convention business shall be conducted according to Robert’s Rules of Order unless modified by the Bylaws of the Evangelical Lutheran Synod or its guidelines.

10. While there are guidelines for the membership and duties of the circuit visitors, there does not appear to be explicit authorization for the office in the guidelines. Therefore, the following proposed amendment to the bylaws is recommended:

SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD

Chapter VII: Jurisdiction and Duties of the Officers

Paragraph 4: Circuit Visitors
   Circuit visitors are responsible to the synod president to assist him in his supervisory work with the clergy and congregations (see Section 230: Guidelines for the Circuit Visitors and Visitations, Article II, A.) There shall be a visitor and an alternate visitor elected to two-year terms for each circuit. (See Paragraph 1.)

   The existing Paragraph 4: Discipline or Removal from Office shall be changed to Paragraph 5.
To clarify:

SECTION 121: BYLAWS OF THE EVANGELICAL LUTHERAN SYNOD

CHAPTER II: APPLICATION FOR MEMBERSHIP

Paragraph 2
a) Such application shall be made by:
   2) pastors who are serving non-member congregations;
   2) pastors who are serving non-member, independent Lutheran congregations, the confessions and teachings of which are in agreement with those of the synod.

Re number 4) and 5) to 3) and 4):

SECTION 223: GUIDELINES FOR THE CLERGY ROSTER

ARTICLE II: CATEGORIES OF ACTIVE MEMBERSHIP

B. Pastors serving non-member Lutheran congregations which are, nevertheless, in fellowship with the Evangelical Lutheran Synod.

C. Pastors serving non-member, independent Lutheran congregations, whose confessions and teachings are in agreement with those of the synod.

Re letter D. through G:

12. The Commission for the Appeal for 2013 requested that the guidelines require more specific statements when there is an appeal from a decision. The following guideline amendments are recommended:

SECTION 260: GUIDELINES FOR SYNODICAL DISCIPLINE AND APPEALS

Article I: General Cases

F. In special and urgent cases where no resolution is reached, the president shall exercise the power of suspension from synodical membership. His written communication suspending membership shall include specific reasons for the suspension and shall be sent by certified mail. He shall report the suspension his action to the convention.

Article II: Board for Home Outreach

E. In special and urgent cases where no resolution is reached, the president shall exercise the power of suspension from synodical membership. His written communication suspending membership shall include specific reasons for the suspension and shall be sent by certified mail. He shall report the suspension his action to the convention.

Article III: Board for World Outreach

C. The president of the synod shall review the case in consultation with the board and the party(ies) concerned. In special and urgent cases involving those who hold individual synod membership and
wherein there are concerns about false doctrine or ungodly life, he shall exercise the power of suspension from synodical membership. His written communication suspending membership shall include specific reasons for the suspension and shall be sent by certified mail. He shall report the suspension his action to the convention.

Article V: Guidelines for Appeals to the Synod

C. The appeal shall be addressed in writing to the secretary of the Evangelical Lutheran Synod's Board of Trustees. The appellant shall state the specific points of suspension that are appealed.

13. The Thomas and Louise Hanson Trust Fund: The first evidence of the trust is mentioned in the minutes of the meeting of the synod's Board of Trustees on December 3, 1930. Apparently the will of Mrs. Hansen, of Arlington, Washington, “bequeathed the residue of her property” to the synod. The synod's attorney assisted Mrs. Hanson's nephew in defeating a challenge to the will. The Board of Trustees for 1935-36 reported that “the Supreme Court of the State of Washington, by two separate decisions, has upheld the rights of our Synod in the Hanson Estate case” (SR 1936, p.65).

It was recommended by the Board of Trustees “that the Hanson farm, as the chief asset in the Hanson Estate, be sold at the best figure we have been able to obtain, the sum of $15,000 cash…that the eventual residue be applied on the purchase of Bethany bonds and thus held as a permanent trust fund in accordance with the provisions of the will” (SR 1936, p.66).

The Recommendations of the Working Committee on Finances as Adopted included item “7. That eventual residue of the Louise Hanson Estate be applied on the purchase of Bethany Bonds, and thus held as a permanent trust fund in accordance with the provisions of Mrs. Hanson's will” (SR 1936, p.74).

In 1937 the Board of Trustees reported that “The Board recommends that the Synod follow the advice of the auditor to credit the income from the Hanson Trust Fund to the Synod Fund for the payment of Bethany bond interest” (SR 1937, p.52). From fiscal years 1937–38 to 1959–60 there were annual payments from the Synod Fund to the Thomas and Louise Hanson Trust Fund for interest. The interest was then transferred from the Trust Fund to Bethany College. After 1959–60 there are no recordings concerning the Trust Fund.

The Synod Review Committee researched synod reports from 1933 to 1963 and found no official conclusion to the trust fund although it disappeared from the synod reports following 1960.

At its November 2013 meeting the Board of Trustees, acting for both the synod and Bethany Lutheran College, Inc., reviewed a report of the research on this item and stated that because Bethany Lutheran College has received the benefit of this estate, the provision in the guidelines concerning the Trust Fund should be eliminated.

The Synod Review Committee is recommending the following amendment:

**Section 310: Guidelines for the Board of Trustees of the Evangelical Lutheran Synod**

**Article III: Duties of the Board**

E. The Board of Trustees is responsible for administering the Thomas and Louise Hanson Memorial Fund according to the following directive: “The sum of $10,900.00 be, and hereby is, a legal obligation of said synod to the said ‘Thomas and Louise Hanson Memorial Fund,’ which sum was formerly invested in Bethany Lutheran College bonds numbered…That the principal of said fund has been invested in the property of the Evangelical Lutheran Synod at Bethany Lutheran College, Mankato, Minnesota. The interest on said sum shall be paid to the Bethany College Fund of said synod.”
14. The following changes are for clarification between mandatory and optional requirements.

SECTION 222: GUIDELINES FOR THE PASTOR’S ORDINATION AND INSTALLATION

ARTICLE I: ACKNOWLEDGMENT

Upon receipt of a call the recipient shall should promptly send a letter of acknowledgment to the calling congregation…

ARTICLE II: ANNOUNCEMENT

If a pastor is currently serving a parish, he shall should announce the receipt of a call to his congregation at once.

ARTICLE III: CONSULTATION

B. He should may also seek counsel from his visitor, from the president of the synod, from the appropriate a mission board (if it is a mission call) and from other brethren.

C. He should may also seek further information from the calling congregation.

ARTICLE IV: DECISION

B. If his decision is to return the call, he shall should inform his congregation and the calling congregation promptly. Copies of the letter should be sent to those listed in Article I above.

15. To clarify:

SECTION 223: GUIDELINES FOR THE CLERGY ROSTER

ARTICLE IV: REMOVAL FROM THE CLERGY ROSTER

B. The names of those clergy who are not inactive or retired and who do not meet the requirements of Article III shall be removed from the Clergy Roster by the president and secretary.

16. Reviewed and removed redundant words.

SECTION 225: GUIDELINES WHEN THERE IS A PASTOR OR TEACHER VACANCY IN A CONGREGATION

Article II: Teacher Vacancy

When there is a teacher vacancy, the congregation should notify the circuit visitor and the Bethany Lutheran College Education Coordinator and request a list of candidates. It may add its own candidates from the Directory of Lutheran Elementary School and Preschool Teachers of the Evangelical Lutheran Synod. If a congregation desires to call a teacher from a sister synod, it shall counsel with the Bethany Lutheran College Education Coordinator regarding the proper procedures. The designation of duties and the call meeting concerning a teacher should be conducted in the same manner as for pastors in Article I. C. above.

17. Clarifying the process of selection of convention committees.
SECTION 240: CONVENTION GUIDELINES

Article I: Convention Committees and Reports

B. Prior to the convention of the Evangelical Lutheran Synod, the president, in consultation with its secretary, shall appoint the convention's credentials committee, chaplain, tellers, head usher, organist, public press and parliamentarian who shall serve throughout the convention. Nominations for all other convention committees shall be presented by the president, in consultation with the secretary; further nominations may be made from the floor.

Delete the existing D.

18. Advance preparation for reviewing committee reports:

Article I: Convention Committees and Reports

D. Prior to the convention, it is the responsibility of the nominated committee members to review the report of the standing board(s) or committee(s) as contained in the Book of Reports and Memorials. The work that the board or committee reports should be consistent with its guidelines.

Delete E. 2. a., reletter b. c. d.

19. To clarify the responsibility of the convention review committee:

Article I: Convention Committees and Reports

E. Following ratification of convention, the committee members shall:

2. The primary work of the convention committee is to review and assess the work of the standing board or committee.

   d. Make recommendations that are consistent with the board or committee guidelines. The committee may consider other suggestions for the standing board and make recommendations for studies or research by the Synod Review Committee or another committee. It may recommend development of guideline changes that would be reviewed at a future convention.

REPORT ON ADMINISTRATIVE AMENDMENTS:

The 95th Convention of the Evangelical Lutheran Synod adopted the following guideline concerning amendments:

“Changes or corrections that do not concern synodical policy such as the renumbering of guidelines articles, corrections in punctuation and typographical errors, etc., shall be made by the Synod Review Committee and forwarded to the synod secretary for his review, approval and inclusion into the appropriate document.” (Section 310: General Synodical Guidelines, Article III, A. 3; SR 2012, pp.146, 148)

At its February 2014 meeting, the Synod Review Committee approved administrative amendments and forwarded them to the synod secretary for his review. Amendments were recommended in the guidelines of the following sections: 121: Bylaws of the Evangelical Lutheran Synod, 131: ELS Foundation, 210: General Synodical Guidelines, 215: Synodical Relationship to its Executive Officers, 220: Synodical Membership, 221: Colloquy Committee, 225: Pastor or Teacher vacancy.

Norman Werner, Secretary
[Secretary's note: The report of the Synod Review Committee has been regarded as a working document and modified to correspond with the convention resolutions.]

MISCELLANEOUS—ACTION OF THE SYNOD

Resolution 1: Report of the Centennial Committee
BE IT RESOLVED, That the Report of the Centennial Committee be accepted.

Resolution 2: Recommendation 1 – Changes to Convention Guidelines
WHEREAS, Recommendation 1 would offer greater latitude in the Convention Agenda, therefore,
BE IT RESOLVED, That Recommendation 1 be accepted.

Resolution 3: Recommendation 2 – Elections to the Nominating Committee
WHEREAS, The 2014 Convention is conducting a live test of Recommendation 2, and,
WHEREAS, Its effectiveness is yet unclear, therefore,
BE IT RESOLVED, That Recommendation 2 be referred back to the Synod Review Committee.

Resolution 4: Recommendation 4 – Guidelines for the Committee for Archives and History of the Evangelical Lutheran Synod
WHEREAS, During past years the Department of Archives and History has received substantial changes in its structure and staffing, therefore,
BE IT RESOLVED, That Recommendation 4 be accepted.

Resolution 5: Recommendation 5 – Application for Membership
WHEREAS, Clarification is required, therefore,
BE IT RESOLVED, That Recommendation 5 be accepted.

Resolution 6: Recommendation 6 – Application for Membership
WHEREAS, A congregation's application for membership should also include the submission of a copy of the congregation's articles of incorporation, therefore
A. BE IT RESOLVED, That Recommendation 6 be accepted, and,
B. BE IT RESOLVED, That congregations of the Evangelical Lutheran Synod be urged to review their governing documents (articles of incorporation, constitution, bylaws, etc.) for consistency.

Resolution 7: Recommendation 7 – Application for Membership
WHEREAS, The language of Bylaw II, Paragraph 2, requires clarification, therefore,
BE IT RESOLVED, That Recommendation 7 be accepted.

Resolution 8: Recommendation 8 – Guidelines for Duties of the Officers
WHEREAS, Several clarifying changes and additional duties are suggested to the guidelines for duties of the officers, therefore,
BE IT RESOLVED, That Recommendation 8 be accepted with the following addition to Paragraph 1c from the previous language:
(1) If a board or committee is not scheduled to meet before the next convention following the date of the vacancy, the position shall be filled by the next annual convention.

(2) A vacancy more than six months before the next annual synod convention should be filled by the president.

(3) If a vacancy occurs less than six months before the next convention and the president determines that the vacancy will harm the work of the body, he shall fill the vacancy by appointment; if the vacancy will not harm the work, it remains until the next election.

(4) At no time should a board or committee be lacking more than 25 percent of its elected membership unless it has no scheduled meetings.

Resolution 9: Recommendation 9 – Rules of Order
WHEREAS, In general, the business of the synod and its conventions is conducted according to Robert's Rules of Order, and,
WHEREAS, In specific instances, the synod has adopted its own rules of order that do not necessarily follow Robert's Rules of Order, therefore,
BE IT RESOLVED, That Recommendation 9 be accepted.

Resolution 10: Recommendation 10 – Jurisdiction and Duties of the Officers
WHEREAS, There are guidelines for the membership and duties of the circuit visitors, and the office of circuit visitor has not yet been explicitly authorized, therefore,
BE IT RESOLVED, That Recommendation 10 be accepted.

Resolution 11: Recommendation 11 – Changes to Bylaws of the Evangelical Lutheran Synod
WHEREAS, The Synod Review Committee requests additional time to work on Recommendation 11, therefore,
BE IT RESOLVED, That Recommendation 11 be referred back to the Synod Review Committee.

Resolution 12: Recommendation 12 – Guidelines for Synodical Discipline and Appeals
WHEREAS, The Commission for the Appeal for 2013 requested that the guidelines require more specific statements when there is an appeal from a decision, therefore,
BE IT RESOLVED, That Recommendation 12 be accepted.

Resolution 13: Recommendation 13 – Guidelines for the Board of Trustees of the Evangelical Lutheran Synod
WHEREAS, Article III, Paragraph E, refers to the Thomas and Louise Hanson Memorial Fund, and,
WHEREAS, The Thomas and Louise Hanson Memorial Fund ceased to exist some time ago, therefore,
BE IT RESOLVED, That Recommendation 13 be accepted.

Resolution 14: Recommendation 14 – Guidelines for the Pastor’s Ordination and Installation
WHEREAS, The current wording requires clarification between mandatory and optional requirements, therefore,
BE IT RESOLVED, That Recommendation 14 be accepted with the following amendment to Article III, Paragraph B: “He should also seek counsel from his visitor, from the president of the synod, from the appropriate board (if it is a mission call) and from other brethren.”

Resolution 15: Recommendation 15 – Guidelines for the Clergy Roster
WHEREAS, Clarification is required, therefore,
BE IT RESOLVED, That Recommendation 15 be accepted.

Resolution 16: Recommendation 16 – Guidelines When There Is a Pastor or Teacher Vacancy in a Congregation
WHEREAS, The current wording contains redundant wording, therefore,
BE IT RESOLVED, That Recommendation 16 be accepted.

Resolution 17: Recommendations 17 and 18 – Convention Guidelines
WHEREAS, The process of selection of convention committees requires clarification, and,
WHEREAS, Advance preparation for reviewing committee reports is desirable, and,
WHEREAS, Recommendations 17 and 18 both address changes to Article I: Convention Committee and Reports, including changes to numbering, therefore,
BE IT RESOLVED, That Recommendations 17 and 18 be accepted.

Resolution 18: Recommendation 19 – Convention Committees and Reports
BE IT RESOLVED, That Recommendation 19 be declined.

Resolution 19: Report on Administrative Amendments
BE IT RESOLVED, That the Report on Administrative Amendments be accepted as presented.

Resolution 20: Date for the 2015 Convention of the Evangelical Lutheran Synod
BE IT RESOLVED, That the 2015 Convention of the Evangelical Lutheran Synod be held June 21–25, 2015.

PRESIDENT’S MESSAGE AND REPORT—ACTION OF THE SYNOD
WHEREAS, The President’s Message reflects the spirit of Confessional Lutheranism appropriate to the challenges and opportunities of our time, and,
WHEREAS, The President’s Report reflects the fact that the multi-faceted work of the Church in administering the gospel in word and sacrament is going on among us, and,
WHEREAS, The President’s Report included a video which provided clear and concise information regarding synod finances, copies of which were made available to all delegates and pastors for use in congregations, therefore,
BE IT RESOLVED, That the synod receive the Message and Report with approval and gratitude for the grace of God at work among us.

MINUTES—ACTION OF THE SYNOD

Resolution 1: Secretary’s Minutes
WHEREAS, The Minutes Committee has heard the minutes of the secretary of the Evangelical Lutheran Synod for the activities held on Synod Sunday, June 15, 2014, as well as the Monday business session, June 16, 2014, and found them to be correct, therefore,
BE IT RESOLVED, That the synod adopt the minutes as read.
Resolution 2: Secretary's Minutes
WHEREAS, The Minutes Committee has heard the minutes of the secretary of the Evangelical Lutheran Synod for the Tuesday morning and afternoon business sessions, June 17, 2014, and found them to be correct, therefore,
BE IT RESOLVED, That the synod adopt the minutes as read.

Resolution 3: 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 Wednesday, June 18, 2014, morning and afternoon sessions.

PASTORAL CONFERENCE RECORDS AND RESOLUTIONS—ACTION OF THE SYNOD

Resolution 1
WHEREAS, Minutes and overviews from circuits 1, 2, 5, 6, 11, and 12 were submitted and reviewed and found to be in order, and,
WHEREAS, These minutes reflect a continual interest by our pastors in promoting spiritual growth and biblical studies, and,
WHEREAS, Such conferences and winkels serve to promote and provide opportunities for Christian fellowship and discussion among the brethren, therefore,
BE IT RESOLVED, That we commend the six circuit secretaries for their diligence in maintaining those minutes and thank them for their courtesy in submitting their minutes and papers.

Resolution 2
WHEREAS, The minutes of six circuits were not presented to the floor committee for review, and,
WHEREAS, It appears that those circuit secretaries are in need of being reminded that they are to bring a copy of the minutes and papers of their circuit to be reviewed by the convention’s floor committee on Pastoral Conference Records and Resolutions, therefore,
BE IT RESOLVED, That the circuit visitors be urged to remind the secretaries of their circuits to bring a copy of their minutes and papers to the synod convention.

Resolution 3
A. BE IT RESOLVED, That letters of congratulations be sent to the following pastors upon the anniversary of ordination into the pastoral ministry:
   a) James Olson – 50 years
   b) Mark Harstad – 40 years
   c) Robert Otto – 40 years
   d) Dan Basel – 25 years
   e) Richard Tragas – 25 years
B. BE IT RESOLVED, That a letter of condolence be sent to the family of Mrs. Helen Guldberg.

Resolution 4
BE IT RESOLVED, That letters of acknowledgment of receipt of written greetings to the 97th annual Convention of the Evangelical Lutheran Synod be sent to the following:
a) Pastors Petr Krakora and Martin Vrsecky of the Czech Evangelical Lutheran Church
b) President Guillermo Carrera of the Evangelical Lutheran Synod of Peru
c) President Solomon Mamidi of the Lutheran Mission of Salvation—India
d) President Martin Wilde of the Evangelisch-Lutherische Freikirche
e) Missionary Timothy Erickson of Iglesia Cristiana de la Reforma Luterana (Chile, South America)
FINANCIAL STATEMENTS
# EVANGELICAL LUTHERAN SYNOD
## TABLE OF CONTENTS
### YEARS ENDED DECEMBER 31, 2013 AND 2012

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<th>Section</th>
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</tr>
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<td>CONSOLIDATED FINANCIAL STATEMENTS</td>
<td></td>
</tr>
<tr>
<td>CONSOLIDATED STATEMENTS OF FINANCIAL POSITION</td>
<td>3</td>
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<td>CONSOLIDATED STATEMENTS OF ACTIVITIES</td>
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<td>CONSOLIDATED STATEMENTS OF CASH FLOWS</td>
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<td>NOTES TO CONSOLIDATED FINANCIAL STATEMENTS</td>
<td>7</td>
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<tr>
<td>SUPPLEMENTARY INFORMATION</td>
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<tr>
<td>CONSOLIDATING SCHEDULE OF FINANCIAL POSITION</td>
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<tr>
<td>CONSOLIDATING SCHEDULE OF ACTIVITIES</td>
<td>26</td>
</tr>
<tr>
<td>COMBINING SCHEDULE OF FINANCIAL POSITION</td>
<td>28</td>
</tr>
</tbody>
</table>
INDEPENDENT ACCOUNTANTS’ REVIEW REPORT

Board of Trustees
Evangelical Lutheran Synod
Manistee, Michigan

We have reviewed the accompanying consolidated statements of financial position of Evangelical Lutheran Synod as of December 31, 2013 and 2012, and the related consolidated statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the consolidated financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the consolidated financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the consolidated financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our reviews, 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 consolidated 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, Bethany Lutheran Theological Seminary, Gift of Life, Faith in Action, School of Martin Luther, and other foreign mission corporations should be consolidated into the consolidated financial statements of the Evangelical Lutheran Synod to conform to accounting principles generally accepted in the United States of America. The effects of this departure from accounting principles generally accepted in the United States of America on the consolidated financial statements have not been determined.
Board of Trustees
Evangelical Lutheran Synod

Our reviews were made for the purpose of expressing a conclusion that there are no material modifications that should be made to the consolidated financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information contained in the accompanying schedules of financial position-operating divisions, activities-operating divisions, and combining schedule of financial position, are presented for purposes of additional analysis and are not a required part of the basic consolidated financial statements. We have not audited or reviewed the supplementary information and, accordingly do not express an opinion or provide any assurance on such information.

CliftonLarsonAllen LLP
Austin, Minnesota
May 8, 2014
EVANGELICAL LUTHERAN SYNOD  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2013 AND 2012  
(SEE INDEPENDENT ACCOUNTANTS’ REVIEW REPORT)

### ASSETS

<table>
<thead>
<tr>
<th>Item</th>
<th>2013</th>
<th>2012</th>
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<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
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<td>$821,380</td>
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<tr>
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<td>59,152</td>
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<tr>
<td>Accounts Receivable</td>
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<td>Interest Receivable</td>
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<td>Prepaid Expenses</td>
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<td>Loans Receivable</td>
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<tr>
<td>Mission Deposits</td>
<td>347,800</td>
<td>368,500</td>
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<tr>
<td>Investments</td>
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<tr>
<td>Property Held for Resale</td>
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<td>606,410</td>
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<tr>
<td>Property, Plant, and Equipment, Net</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$23,552,906</strong></td>
<td><strong>$20,869,304</strong></td>
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### LIABILITIES

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<tr>
<th>Item</th>
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<th>2012</th>
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<tr>
<td>Interest Payable</td>
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<td>Notes Payable</td>
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<td>514,814</td>
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<td>Charitable Gift Annuity and Trust Agreements</td>
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<td>1,009,342</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
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<td><strong>1,821,759</strong></td>
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### NET ASSETS

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<td>Designated</td>
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<td>2,876,810</td>
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<tr>
<td>Undesignated</td>
<td>4,049,555</td>
<td>3,640,516</td>
</tr>
<tr>
<td><strong>Total Unrestricted Net Assets</strong></td>
<td><strong>7,316,351</strong></td>
<td><strong>6,517,326</strong></td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>7,864,012</td>
<td>6,774,095</td>
</tr>
<tr>
<td>Permanently Restricted</td>
<td>6,701,571</td>
<td>5,756,124</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td><strong>21,881,934</strong></td>
<td><strong>19,047,545</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td><strong>$23,552,906</strong></td>
<td><strong>$20,869,304</strong></td>
</tr>
</tbody>
</table>

See accompanying Notes to Consolidated financial Statements.

(3)
### EVANGELICAL LUTHERAN SYNOD
**CONSOLIDATED STATEMENT OF ACTIVITIES**
**YEAR ENDED DECEMBER 31, 2013**
*(SEE INDEPENDENT ACCOUNTANTS’ REVIEW REPORT)*

See accompanying Notes to Consolidated financial Statements.

### REVENUES, GAINS AND OTHER SUPPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
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</tr>
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<tbody>
<tr>
<td><strong>Contributions:</strong></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Congregations/Organizations/Individuals  $894,722</td>
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<td>$945,447</td>
<td>$2,065,784</td>
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<td>-</td>
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<tr>
<td>Thrivent</td>
<td>40,000</td>
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<td>-</td>
<td>40,000</td>
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<tr>
<td>Helping Hands</td>
<td>114,369</td>
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<td>-</td>
<td>114,369</td>
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<tr>
<td>Mission Advancement Project</td>
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<td>-</td>
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<tr>
<td>Schwan Funds</td>
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<td>-</td>
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<tr>
<td>Others</td>
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<td><strong>Interest</strong></td>
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<td><strong>Investment Income</strong></td>
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<td>186,166</td>
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<td><strong>Rent and Royalties</strong></td>
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<td><strong>Publications</strong></td>
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<td><strong>Registration Fees</strong></td>
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<td><strong>Subscriptions</strong></td>
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<td>-</td>
<td>47,944</td>
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<td><strong>Realized and Unrealized Gains on Long-Term Investments</strong></td>
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<td>1,178,852</td>
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<td>1,780,819</td>
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<td><strong>Net Assets Released from Restrictions</strong></td>
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<td>(575,134)</td>
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<td><strong>Total Revenues, Gains and Other Support</strong></td>
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<td>945,447</td>
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### EXPENSES

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<tr>
<td>Bethany Lutheran Theological Seminary</td>
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<td>-</td>
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<td>Lutheran Schools of America</td>
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<td>Thoughts of Faith</td>
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<td>Christian Services</td>
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<td>Church Extension</td>
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<td>Youth Outreach</td>
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<tr>
<td>World Outreach</td>
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<td>904,326</td>
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<td>Home Missions/Evangelism</td>
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<td>Publications</td>
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<td>42,361</td>
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<td>Other Programs and Costs</td>
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<tr>
<td>Depreciation</td>
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<td><strong>Total Expenses</strong></td>
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### CHANGE IN NET ASSETS

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<th>Description</th>
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<th>Temporarily Restricted</th>
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<tbody>
<tr>
<td>Net Assets - Beginning</td>
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<td>19,047,545</td>
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<tr>
<td><strong>Net Assets - Ending</strong></td>
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<td>$ 7,864,012</td>
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<td>$ 21,881,934</td>
</tr>
</tbody>
</table>

See accompanying Notes to Consolidated financial Statements.
EVANGELICAL LUTHERAN SYNOD  
CONSOLIDATED STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2012  
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)  

See accompanying Notes to Consolidated financial Statements.

## REVENUES, GAINS AND OTHER SUPPORT

<table>
<thead>
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<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
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<tbody>
<tr>
<td><strong>Contributions:</strong></td>
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<td>Schwan Funds</td>
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<td>Others</td>
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<td>Subscriptions</td>
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<td>Realized and Unrealized Loss on Long-Term Investments</td>
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<td>Net Assets Released from Restrictions</td>
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<tr>
<td><strong>Total Revenues, Gains and Other Support</strong></td>
<td>4,421,059</td>
<td>684,334</td>
<td>260,000</td>
</tr>
</tbody>
</table>

## EXPENSES

| Bethany Lutheran College | 173,932 | - | - | 173,932 |
| Bethany Lutheran Theological Seminary | 36,842 | - | - | 36,842 |
| Lutheran Schools of America | 38,478 | - | - | 38,478 |
| Thoughts of Faith | 897,172 | - | - | 897,172 |
| Christian Services | 80,796 | - | - | 80,796 |
| Church Extension | 8,822 | - | - | 8,822 |
| Youth Outreach | 62,319 | - | - | 62,319 |
| World Outreach | 929,096 | - | - | 929,096 |
| Home Missions/Evangelism | 535,831 | - | - | 535,831 |
| Publications | 55,629 | - | - | 55,629 |
| Synod Fund | 549,546 | - | - | 549,546 |
| Other Programs and Costs | 390,784 | - | - | 390,784 |
| Depreciation | 14,388 | - | - | 14,388 |
| **Total Expenses** | 3,773,635 | - | - | 3,773,635 |

## CHANGE IN NET ASSETS

| Bethany Lutheran College | 647,424 | 684,334 | 260,000 | 1,591,758 |
| Bethany Lutheran Theological Seminary | 5,869,902 | 6,089,761 | 5,496,124 | 17,455,787 |
| Lutheran Schools of America | 5,017,326 | 5,017,326 | 5,017,326 | 15,051,978 |
| Thoughts of Faith | 549,546 | 549,546 | 549,546 | 1,648,538 |
| Christian Services | 55,629 | 55,629 | 55,629 | 167,907 |
| Church Extension | 8,822 | 8,822 | 8,822 | 27,486 |
| Youth Outreach | 62,319 | 62,319 | 62,319 | 193,948 |
| World Outreach | 929,096 | 929,096 | 929,096 | 2,787,288 |
| Home Missions/Evangelism | 535,831 | 535,831 | 535,831 | 1,607,493 |
| Publications | 55,629 | 55,629 | 55,629 | 170,907 |
| Synod Fund | 549,546 | 549,546 | 549,546 | 1,648,538 |
| Other Programs and Costs | 390,784 | 390,784 | 390,784 | 1,172,352 |
| Depreciation | 14,388 | 14,388 | 14,388 | 43,164 |
| **Net Assets - Beginning** | 5,869,902 | 6,089,761 | 5,496,124 | 17,455,787 |
| **Net Assets - Ending** | $6,517,326 | $6,774,095 | $5,756,124 | $19,047,545 |

See accompanying Notes to Consolidated financial Statements.
### EVANGELICAL LUTHERAN SYNOD
#### CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2013 AND 2012
(SEE INDEPENDENT ACCOUNTANTS’ REVIEW REPORT)

See accompanying Notes to Consolidated financial Statements.

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENT FLOWS FROM OPERATING ACTIVITIES</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in Net Assets</td>
<td>$ 2,834,389</td>
<td>$ 1,591,758</td>
</tr>
<tr>
<td>Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>13,299</td>
<td>14,388</td>
</tr>
<tr>
<td>Contributions Restricted for Long-Term Purposes</td>
<td>(945,447)</td>
<td>(260,000)</td>
</tr>
<tr>
<td>Decrease in Liability for Charitable Gift Annuity and Trust Agreements</td>
<td>48,750</td>
<td>(66,024)</td>
</tr>
<tr>
<td>Realized and Unrealized (Gains) Losses on Investments</td>
<td>(1,780,819)</td>
<td>(1,492,837)</td>
</tr>
<tr>
<td>(Increase) Decrease in:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>(125,396)</td>
<td>35,236</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>(9,471)</td>
<td>5,842</td>
</tr>
<tr>
<td>Inventory of Publications</td>
<td>5,349</td>
<td>3,117</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>157,164</td>
<td>(182,841)</td>
</tr>
<tr>
<td>Mission Deposits</td>
<td>20,700</td>
<td>24,000</td>
</tr>
<tr>
<td>Land Held for Resale</td>
<td>-</td>
<td>(606,410)</td>
</tr>
<tr>
<td>Increase (Decrease) in:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>20,587</td>
<td>(2,094)</td>
</tr>
<tr>
<td>Interest Payable</td>
<td>(4,000)</td>
<td>3,641</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>(96,687)</td>
<td>35,284</td>
</tr>
<tr>
<td>Net Cash Provided (Used) by Operating Activities</td>
<td>138,418</td>
<td>(896,940)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENT FLOWS FROM INVESTING ACTIVITIES</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from Investments</td>
<td>739,346</td>
<td>1,707,173</td>
</tr>
<tr>
<td>Purchases of Investments</td>
<td>(1,908,853)</td>
<td>(1,013,473)</td>
</tr>
<tr>
<td>Issuance of Loans Receivable</td>
<td>(31,932)</td>
<td>(31,932)</td>
</tr>
<tr>
<td>Collections of Loans Receivable</td>
<td>33,000</td>
<td>69,204</td>
</tr>
<tr>
<td>Purchase of Equipment</td>
<td>-</td>
<td>(23,791)</td>
</tr>
<tr>
<td>Net Cash Provided (Used) by Investing Activities</td>
<td>(1,168,439)</td>
<td>707,181</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENT FROM FINANCING ACTIVITIES</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment of Notes Payable</td>
<td>(119,437)</td>
<td>(18,588)</td>
</tr>
<tr>
<td>Contributions Restricted for Long-Term Purposes</td>
<td>945,447</td>
<td>260,000</td>
</tr>
<tr>
<td>Net Cash Provided by Financing Activities</td>
<td>826,010</td>
<td>241,412</td>
</tr>
</tbody>
</table>

### INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

<table>
<thead>
<tr>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>(204,011)</td>
<td>51,653</td>
</tr>
</tbody>
</table>

| Cash and Cash Equivalents - Beginning                     | 821,380 | 769,727 |

### CASH AND CASH EQUIVALENTS - ENDING

<table>
<thead>
<tr>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 617,369</td>
<td>$ 821,380</td>
</tr>
</tbody>
</table>

### SUPPLEMENTAL INFORMATION

| Cash Paid for Interest | 1,405 | 9,180 |

See accompanying Notes to Consolidated 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 5:22-25) 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.

Lutheran Schools of America is a non-profit organization controlled by the Synod whose mission is to support and encourage new and existing Lutheran Schools within churches of the Synod.

Thoughts of Faith, Inc. is a religious non-profit organization. The Evangelical Lutheran Synod is the sole member of Thoughts of Faith, Inc, whose primary purpose is to provide Lutheran ministry to Ukraine, Czech Republic, Latvia and Moldova through radio broadcasting, literature and missionaries. Gift of Life, Faith in Action and School of Martin Luther are all subsidiaries of Thoughts of Faith and are not included within the scope of this report. The effects of this departure from accounting principles generally accepted in the United States of America on the financial statements have not been determined.

Bethany Lutheran College, and Bethany Lutheran Theological Seminary, are also subsidiaries of the Synod that are not included within the scope of this report. The effects of this departure from accounting principles generally accepted in the United States of America on the financial statements have not been determined.

Principles of Consolidation

The consolidated financial statements include the accounts of Evangelical Lutheran Synod (Synod), Lutheran Schools of America and Thoughts of Faith, Inc. All significant intercompany accounts and transactions have been eliminated in the consolidation.

Basis of Accounting

The consolidated 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:

The board of trustees of the Synod has majority control over Bethany Lutheran College and Bethany Lutheran Theological Seminary. The board of trustees of the Synod also has majority control over Gift of Life, Faith in Action, School of Martin Luther, and other foreign mission corporations. Therefore, the financial statements of the three subsidiaries should be consolidated into the consolidated financial statements of the Synod. The Board has elected not to present these subsidiaries.
NOTE 1  SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation
Net assets and revenues, gains, and losses are classified based on donor imposed restrictions. Accordingly, net assets of the Synod and changes therein are classified and reported as follows:

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 reported in the consolidated statements of activities as net assets are released from restrictions.

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
For purposes of the consolidated statement 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, 2013 and 2012.

Charitable Gift Annuity and Trust Agreements
The Synod has agreements with donors classified as charitable gift annuities. Under these agreements the Synod agrees to pay the donor stipulated amounts over the donor’s life. The Synod records an unrestricted contribution upon receipt of the gift as the difference between the fair value of the amounts received and the actuarially determined present value of future payments to the donor. On an annual basis, the Synod revalues the liability to annuitants based on actuarial assumptions. The present value of the estimated future payments is calculated using a discount rate established at the date of the gift and applicable mortality tables and amounted to $194,279 and $182,885 at December 31, 2013 and 2012, respectively, and is included in annuities payable on the consolidated statements of financial position. Also included in annuities payable at December 31, 2013 and 2012 is $687 and $636, respectively, which represents the fair value amount of the charitable gift annuity agreements that is to be distributed to others at the time of the donor’s death.
Charitable Gift Annuity and Trust Agreements (Continued)

The Synod administers various charitable remainder unitrusts that provide, among other matters, that the Synod, as trustee shall pay to the donors an annual income payment over the life of the beneficiary. At the time of the donor’s death, the trust is to terminate and the remaining trust assets are to be distributed to others or retained by the Synod. The present value of the future benefit to be received by the Synod is recorded in the consolidated statements of activities as a temporarily restricted contribution. The Synod records an agency obligation for those charitable remainder unitrusts that are to be distributed to others. These agency obligations amounted to $557,009 and $539,953 at December 31, 2013 and 2012, respectively. The liability for the charitable remainder unitrust that is designated to beneficiaries of the trust agreement and retained by the Synod is revalued on an annual basis based on actuarial assumptions. The present value of the estimated future payments is calculated using a discount rate establishe on the data of the gift and applicable mortality tables and amounted to $306,117 and $285,868 at December 31, 2013 and 2012, respectively.

Assets held by the Synod under Trust agreements are reported at fair value based on quoted market prices and amounted to $774,563 and $851,836 at December 31, 2013 and 2012, respectively, and are included in investments.

Income Tax Status

The Synod is exempt from federal and state income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been recorded at December 31, 2013.

The Synod evaluated its tax positions and determined that it has no uncertain tax positions as of December 31, 2013.

With few exceptions, the Synod is no longer subject to federal, state, or local income tax examinations by tax authorities for years before 2010.

Accounts Receivable

Accounts receivables are unsecured and are shown net of an allowance for doubtful accounts. The allowance for doubtful accounts is determined based on management’s judgment, considering factors such as historical bad debt experience and an evaluation of account aging. No allowance was required at December 31, 2013 and 2012.

Deposits

The deposits are rental deposits for the Pastor’s apartments and the Synod’s church in South Korea. In South Korea it is required to put a large amount down and then the monthly payments are less based on the deposit. The Synod will get their money back either when the church pays it down to zero or the mission is pulled out of South Korea.
NOTE 1  SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory
Inventories consist of publications held for sale and are reported at lower of cost or market. A reserve for discontinued inventory is determined based on management’s judgment. No reserve was required as of December 31, 2013 and 2012.

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 consolidated statements 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.

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, over estimated useful lives as follows: buildings (40 years) and equipment (5 to 7 years).

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 which is not reflected in the financial statement.

Functional Expenses
Expenses are allocated directly whenever directly identifiable. Expenses which are not directly identifiable by program or support service are allocated based on the best estimates of management.

Use of Estimates
The preparation of consolidated 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 1 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value
The Synod categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Synod has the ability to access.

Level 2 – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the consolidated financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

Level 3 – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity’s own assumptions, as there is little, if any, related market activity.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

Subsequent to initial recognition, the Synod may remeasure the carrying value of assets and liabilities measured on a nonrecurring basis to fair value. Adjustments to fair value usually result when certain assets are impaired. Such assets are written down from their carrying amounts to their fair value.

Professional standards allow entities the irrevocable option to elect to measure certain financial instruments and other items at fair value for the initial and subsequent measurement on an instrument-by-instrument basis. The Synod has not elected to measure any existing financial instruments at fair value. However, it may elect to measure newly acquired financial instruments at fair value in the future.
NOTE 1  SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value (Continued)

Financial instruments carried at fair value on a recurring basis at December 31, 2013 and 2012 are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Investments:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity Mutual Funds</td>
<td>$2,038,065</td>
<td>$92,176</td>
<td>-</td>
<td>$2,130,241</td>
</tr>
<tr>
<td>Equities</td>
<td>10,806,605</td>
<td>-</td>
<td>-</td>
<td>10,806,605</td>
</tr>
<tr>
<td>Alternative Investments</td>
<td>1,678,531</td>
<td>-</td>
<td>-</td>
<td>1,678,531</td>
</tr>
<tr>
<td>Real Estate &amp; Specialty Assets</td>
<td>2,450,883</td>
<td>-</td>
<td>-</td>
<td>2,450,883</td>
</tr>
<tr>
<td>Government Obligations</td>
<td>231,298</td>
<td>-</td>
<td>-</td>
<td>231,298</td>
</tr>
<tr>
<td>Municipal Bonds</td>
<td>25,003</td>
<td>-</td>
<td>-</td>
<td>25,003</td>
</tr>
<tr>
<td>Corporate Obligations</td>
<td>1,434,968</td>
<td>-</td>
<td>-</td>
<td>1,434,968</td>
</tr>
<tr>
<td>International Obligations</td>
<td>6,208</td>
<td>-</td>
<td>-</td>
<td>6,208</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$18,671,561</td>
<td>$92,176</td>
<td>-</td>
<td>$18,763,737</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Level 1</th>
<th>Level 2</th>
<th>Level 3</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Investments:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity Mutual Funds</td>
<td>$2,264,640</td>
<td>$125,500</td>
<td>-</td>
<td>$2,390,140</td>
</tr>
<tr>
<td>Equities</td>
<td>7,854,337</td>
<td>-</td>
<td>-</td>
<td>7,854,337</td>
</tr>
<tr>
<td>Alternative Investments</td>
<td>1,848,305</td>
<td>-</td>
<td>-</td>
<td>1,848,305</td>
</tr>
<tr>
<td>Real Estate &amp; Specialty Assets</td>
<td>1,957,977</td>
<td>-</td>
<td>-</td>
<td>1,957,977</td>
</tr>
<tr>
<td>Government Obligations</td>
<td>620,250</td>
<td>-</td>
<td>-</td>
<td>620,250</td>
</tr>
<tr>
<td>Corporate Obligations</td>
<td>1,144,669</td>
<td>-</td>
<td>-</td>
<td>1,144,669</td>
</tr>
<tr>
<td>International Obligations</td>
<td>7,082</td>
<td>-</td>
<td>-</td>
<td>7,082</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$15,697,260</td>
<td>$125,500</td>
<td>-</td>
<td>$15,822,760</td>
</tr>
</tbody>
</table>

Subsequent Events

In preparing these consolidated financial statements, the Synod has evaluated events and transactions for potential recognition or disclosure through May 8, 2014, the date the consolidated financial statements were available to be issued.
### NOTE 2 INVESTMENTS

Investments consist of the following at December 31, 2013 and 2012:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity Mutual Funds</td>
<td>$2,130,241</td>
<td>$2,390,140</td>
</tr>
<tr>
<td>Equities</td>
<td>$10,806,605</td>
<td>$7,854,337</td>
</tr>
<tr>
<td>Alternative Investments</td>
<td>$1,678,531</td>
<td>$1,848,305</td>
</tr>
<tr>
<td>Real Estate &amp; Specialty Assets</td>
<td>$2,450,883</td>
<td>$1,957,977</td>
</tr>
<tr>
<td>Government Obligations</td>
<td>$231,298</td>
<td>$620,250</td>
</tr>
<tr>
<td>Municipal Bonds</td>
<td>$25,003</td>
<td>-</td>
</tr>
<tr>
<td>Corporate Obligations</td>
<td>$1,434,968</td>
<td>$1,144,669</td>
</tr>
<tr>
<td>International Obligations</td>
<td>$6,208</td>
<td>$7,082</td>
</tr>
<tr>
<td></td>
<td>$18,763,737</td>
<td>$15,822,760</td>
</tr>
<tr>
<td>Certificates of Deposit</td>
<td>$718,407</td>
<td>$709,058</td>
</tr>
<tr>
<td>Lutheran Association for Church Extension, Inc., Certificates</td>
<td>$205,000</td>
<td>$205,000</td>
</tr>
<tr>
<td>Total Investments</td>
<td>$19,687,144</td>
<td>$16,736,818</td>
</tr>
</tbody>
</table>

Assets held by the Synod under the charitable remainder unitrust agreements as of December 31, 2013 and 2012 totaled $774,563 and $851,836, respectively. They are included in the various investment categories.

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Return is Summarized as Follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>$75,704</td>
<td>$88,660</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$291,197</td>
<td>$372,582</td>
</tr>
<tr>
<td>Realized and Unrealized Gains (Losses)</td>
<td>$1,780,819</td>
<td>$1,492,837</td>
</tr>
<tr>
<td>Total</td>
<td>$2,147,720</td>
<td>$1,954,079</td>
</tr>
</tbody>
</table>
NOTE 3  LOANS RECEIVABLE

Loans receivable consist of various secured and unsecured loans advanced to member congregations and others primarily for land, construction, or building purchase. The Synod subsidized 50% to 90% of the interest on loans to mission congregations for up to 10 years.

<table>
<thead>
<tr>
<th></th>
<th>Rate</th>
<th>Maturity</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Congregational Loans:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hope, West Jordan, UT</td>
<td>3.25%</td>
<td>December 1, 2022</td>
<td>$152,810</td>
<td>$152,810</td>
</tr>
<tr>
<td>Lakewood, WA</td>
<td>3.25%</td>
<td>N/A</td>
<td>$118,068</td>
<td>$118,068</td>
</tr>
<tr>
<td>Peace, Lakeland, FL</td>
<td>3.25%</td>
<td>N/A</td>
<td>$21,212</td>
<td>$21,212</td>
</tr>
<tr>
<td>Redeemer, Scottsdale AZ</td>
<td>3.25%</td>
<td>February 1, 2012</td>
<td>$319,462</td>
<td>$351,462</td>
</tr>
<tr>
<td>Resurrection, FL</td>
<td>3.25%</td>
<td>November 1, 2020</td>
<td>$182,403</td>
<td>$182,403</td>
</tr>
<tr>
<td>Family of God, Fort Mohave AZ</td>
<td>5.75%</td>
<td>June 15, 2024</td>
<td>$111,761</td>
<td>$79,829</td>
</tr>
<tr>
<td>Other Loan:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Christen Service Loan to Individual</td>
<td>0.00%</td>
<td>September 8, 2013</td>
<td>-</td>
<td>1,000</td>
</tr>
<tr>
<td>Total Loans Receivable</td>
<td></td>
<td></td>
<td>$905,716</td>
<td>$906,784</td>
</tr>
</tbody>
</table>

Maturities of the notes receivable for the year ending December 31 are as follows:

<table>
<thead>
<tr>
<th>Year Ending December 31</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$22,524</td>
</tr>
<tr>
<td>2015</td>
<td>$23,233</td>
</tr>
<tr>
<td>2016</td>
<td>$25,077</td>
</tr>
<tr>
<td>2017</td>
<td>$27,069</td>
</tr>
<tr>
<td>2018</td>
<td>$29,222</td>
</tr>
<tr>
<td>Thereafter</td>
<td>$778,591</td>
</tr>
<tr>
<td></td>
<td>$905,716</td>
</tr>
</tbody>
</table>

(14)
NOTE 3  LOANS RECEIVABLE (CONTINUED)

The following table presents the aging of past due loans by loan segment as of December 31, 2013 and 2012:

<table>
<thead>
<tr>
<th>Loan Segment</th>
<th>As of December 31, 2013</th>
<th>Current</th>
<th>31 - 90 Days</th>
<th>90+ Days</th>
<th>Total</th>
<th>Nonaccruing</th>
<th>31 - 60 Days</th>
<th>90+ Days</th>
<th>Total</th>
<th>Nonaccruing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Congregational Loans</td>
<td>$ -</td>
<td>-</td>
<td>$ 905,716</td>
<td>$ 905,716</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Loan to Individuals/Estates</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$ 1,000</td>
<td>$ 905,784</td>
<td>$ 905,784</td>
<td>$ -</td>
</tr>
<tr>
<td>Total</td>
<td>$ -</td>
<td>-</td>
<td>$ 905,716</td>
<td>$ 905,716</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

As of December 31, 2012

<table>
<thead>
<tr>
<th>Loan Segment</th>
<th>Current</th>
<th>Watch</th>
<th>Past Due</th>
<th>Doubtful</th>
<th>Total</th>
<th>Nonaccruing</th>
<th>Current</th>
<th>Watch</th>
<th>Past Due</th>
<th>Doubtful</th>
<th>Total</th>
<th>Nonaccruing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Congregational Loans</td>
<td>-</td>
<td>-</td>
<td>$ 905,716</td>
<td>-</td>
<td>$ 905,716</td>
<td>$ -</td>
<td>$ 905,716</td>
<td>$ -</td>
<td>$ 905,716</td>
<td>$ -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan to Individuals/Estates</td>
<td>1,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$ 1,000</td>
<td>$ 905,784</td>
<td>$ 905,784</td>
<td>$ -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>$ 905,716</td>
<td>-</td>
<td>$ 905,716</td>
<td>$ -</td>
<td>$ 905,716</td>
<td>$ -</td>
<td>$ 905,716</td>
<td>$ -</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Synod evaluates each loan for credit risk which includes the ability of the congregation or other party to pay as well as the availability and value of collateral to support the loan amount. The Synod may extend payments on loans when consistent with the overall mission of the Synod. Loan credit risks are reviewed periodically but no less than annually and at any time there is a significant change, positive or negative, in the borrower’s operations or valuation of collateral.

The loans are grouped as current, watch or past due. Current loans are being paid in accordance with the loan terms. Watch loans have payments being made but at amounts reduced from the original loan terms. Past due loan are loan where there is no current interest or principal payments being made and it is probable the Synod will recover from the loan collateral.
NOTE 3  LOANS RECEIVABLE (CONTINUED)

Allowance for loan losses: An allowance for loan losses (loan loss reserve) is established as losses are estimated to have occurred through a provision for loan losses charged to earnings. Loans are charged against the loan loss reserve when management confirms that the principal will not be collected. Subsequent recoveries, if any, are credited to the allowance. The allowance for loan losses 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, 2013 and 2012, there was no allowance for uncollectible accounts.

NOTE 4  PROPERTY, PLANT, AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>December 31, 2012</th>
<th>Additions</th>
<th>Disposals</th>
<th>December 31, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$710,536</td>
<td>-</td>
<td>-</td>
<td>$710,536</td>
</tr>
<tr>
<td>Buildings</td>
<td>197,842</td>
<td>-</td>
<td>-</td>
<td>197,842</td>
</tr>
<tr>
<td>Equipment</td>
<td>95,968</td>
<td>-</td>
<td>-</td>
<td>95,968</td>
</tr>
<tr>
<td></td>
<td>1,004,346</td>
<td>-</td>
<td>-</td>
<td>1,004,346</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>116,191</td>
<td>13,299</td>
<td>-</td>
<td>129,490</td>
</tr>
<tr>
<td></td>
<td>$888,155</td>
<td>(13,299)</td>
<td>-</td>
<td>$874,856</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>December 31, 2011</th>
<th>Additions</th>
<th>Disposals</th>
<th>December 31, 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$710,536</td>
<td>-</td>
<td>-</td>
<td>$710,536</td>
</tr>
<tr>
<td>Buildings</td>
<td>197,842</td>
<td>-</td>
<td>-</td>
<td>197,842</td>
</tr>
<tr>
<td>Equipment</td>
<td>72,177</td>
<td>23,791</td>
<td>-</td>
<td>95,968</td>
</tr>
<tr>
<td></td>
<td>980,555</td>
<td>23,791</td>
<td>-</td>
<td>1,004,346</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>101,803</td>
<td>14,388</td>
<td>-</td>
<td>116,191</td>
</tr>
<tr>
<td></td>
<td>$878,752</td>
<td>9,403</td>
<td>-</td>
<td>$888,155</td>
</tr>
</tbody>
</table>

(16)
NOTE 5 DEFERRED COMPENSATION

In January 2007, an employment agreement was entered into which provided for salary deferral each month in the amount of $4,180 through December, 2008. This amount was deposited into a separate investment account for the key employee. The employee gets the benefit or risk of loss for any gains or losses in the fund. Upon termination of employment on or after the employee shall have reached age 65, the Organization shall pay 24 monthly installments in an amount equal to the fair value of the assets. Monthly payments began in May of 2013 for the employee. The total amount payable to the employee shall be appropriately increased or decreased as the case may be to reflect the appreciation or depreciation in value and the net income or loss on the funds which remain invested. The Organization has accrued for this retirement benefit of $92,176 and $125,500 on December 31, 2013 and 2012, respectively, which is equal to the related investment account.

NOTE 6 NOTES PAYABLE

Notes payable at December 31, 2013 and 2012 consists of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment program notes, unsecured, amounts loaned by individuals, congregations, and organizations for periods less than one year; interest rates at 0% - 2.15% per annum</td>
<td>$ 287,384</td>
<td>$ 287,384</td>
</tr>
<tr>
<td>Life Loan Plan notes, unsecured, amounts loaned by individuals at interest rates from 5% to 6% per annum</td>
<td>7,793</td>
<td>7,723</td>
</tr>
<tr>
<td>Unsecured working capital demand loan from Holy Scripture; interest rate of 4% per annum</td>
<td>-</td>
<td>100,000</td>
</tr>
<tr>
<td>Unsecured working capital demand loan from Helping Hands; payment terms variable</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>WELS CEF Loan, monthly payments of $1,667, including interest at 5%, unsecured, due January 2014</td>
<td>-</td>
<td>19,507</td>
</tr>
<tr>
<td></td>
<td><strong>$ 395,177</strong></td>
<td><strong>$ 514,614</strong></td>
</tr>
</tbody>
</table>
NOTE 6  NOTES PAYABLE (CONTINUED)

Principal payments due for the years ending December 31 are listed below. It is expected that many of the amounts due in the next year will be renewed for an additional one year term.

<table>
<thead>
<tr>
<th>Year Ending December 31</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$387,384</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
</tr>
<tr>
<td>2016</td>
<td>-</td>
</tr>
<tr>
<td>2017</td>
<td>-</td>
</tr>
<tr>
<td>2018</td>
<td>-</td>
</tr>
<tr>
<td>Thereafter</td>
<td>7,793</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$395,177</strong></td>
</tr>
</tbody>
</table>

NOTE 7  CHARITABLE GIFT ANNUITY AND TRUST AGREEMENTS

Obligations under charitable gift annuity and trust agreements at December 31, 2013 and 2012 consist of the following:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable Gift Annuities - Due to Donors</td>
<td>$194,279</td>
<td>$182,885</td>
</tr>
<tr>
<td>Charitable Gift Annuities - Agency Obligations</td>
<td>687</td>
<td>636</td>
</tr>
<tr>
<td>Charitable Gift Annuities - Due to Others Upon Death of the Donor</td>
<td>306,117</td>
<td>285,868</td>
</tr>
<tr>
<td>Agency Obligations (Unitrusts)</td>
<td>557,009</td>
<td>539,953</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,058,092</strong></td>
<td><strong>$1,009,342</strong></td>
</tr>
</tbody>
</table>

NOTE 8  DEFINED CONTRIBUTION PLAN

The Organization has a retirement plan qualifying under the Internal Revenue Code 403(b) for the benefit of all employees at Evangelical Lutheran Synod. The Organization's annual and maximum contribution is based on 8% for office employees and 6% for missionaries.

Organization contribution for the years ended December 31, 2013, and 2012 was approximately $38,053 and $49,624, respectively. The related employee contributions were $34,950 and $43,386 for the years ended December 31, 2013 and 2012, respectively.
NOTE 9 FUNCTIONAL EXPENSES

The Synod provides programs and support for various churches for the purposes and responsibilities such as evangelism, foreign and home missions, education, Bethany Lutheran College, and Bethany Lutheran Theological Seminary. Functional expenses for the years ended December 31, 2013 and 2012 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program</td>
<td>$2,906,263</td>
<td>$3,228,206</td>
</tr>
<tr>
<td>General and Administrative</td>
<td>$586,386</td>
<td>$545,429</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,492,649</strong></td>
<td><strong>$3,773,635</strong></td>
</tr>
</tbody>
</table>

NOTE 10 RELATED ORGANIZATIONS

Related Organizations to the Synod are Bethany Lutheran College and Bethany Lutheran Theological Seminary, Gift of Life, Faith in Action, and other foreign mission corporations. The Synod provided $150,243 and $173,932 on December 31, 2013 and 2012, respectively, to Bethany Lutheran College and $31,823 and $36,842 on December 31, 2013 and 2012, respectively, to Bethany Lutheran Theological Seminary. The funds provided are used for operating support.

As of December 31, 2013 and 2012, the amounts included in accounts payable for Bethany Lutheran College were $29,587 and $24,491, respectively, and for Bethany Lutheran Theological Seminary the amounts were $2,048 and $3,735, respectively.

In 2013 the Synod received funds of $177,669 from the Chile Foreign Mission Corporation for the sale of one of their properties. The Synod contributed funds in the past to help fund the purchase of this property.

NOTE 11 CONTINGENCIES

As of December 31, 2013 and 2012, the Synod is contingently liable to the extent of approximately $3,918,000 and $4,995,000, respectively, as guarantor of the indebtedness for the following congregations: Family of God - Ft. Mohave, Arizona; Peace – North Mankato, Minnesota, Redeeming Grace – Rogers, Minnesota. Abiding Word - Bowling Green, Ohio; Faith - San Antonio, Texas; and Peace – Kissimmee, Florida. As of December 31, 2013, congregations were current with their loan payments. The Synod is currently making payments for the Family of God - Ft. Mohave for defaulting on their loan.
### Note 12 Unrestricted Designated, Temporarily Restricted and Permanently Restricted Net Asset Balances

Unrestricted board designated net assets consist of the following at December 31, 2013 and 2012:

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>World Outreach</td>
<td>$658,215</td>
<td>$690,374</td>
</tr>
<tr>
<td>Home Missions/Evangelism</td>
<td>46,778</td>
<td>103,915</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>162,768</td>
<td>136,677</td>
</tr>
<tr>
<td>Projects and Grants</td>
<td>65,435</td>
<td>39,858</td>
</tr>
<tr>
<td>Publications</td>
<td>79,383</td>
<td>81,104</td>
</tr>
<tr>
<td>Youth Outreach</td>
<td>98,841</td>
<td>96,002</td>
</tr>
<tr>
<td>World Needs</td>
<td>48,886</td>
<td>37,420</td>
</tr>
<tr>
<td>Book of Family Prayer</td>
<td>13,820</td>
<td>14,385</td>
</tr>
<tr>
<td>Christian Service</td>
<td>18,943</td>
<td>11,528</td>
</tr>
<tr>
<td>Special Disaster Aid</td>
<td>7,218</td>
<td>-</td>
</tr>
<tr>
<td>Pension Plan</td>
<td>2,205</td>
<td>95</td>
</tr>
<tr>
<td>Thoughts of Faith</td>
<td>5,809</td>
<td>6,425</td>
</tr>
<tr>
<td>Energy Echo</td>
<td>10,467</td>
<td>-</td>
</tr>
<tr>
<td>ELS Foundation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donated</td>
<td>767,868</td>
<td>695,801</td>
</tr>
<tr>
<td>Board of Trustees</td>
<td>1,281,160</td>
<td>983,594</td>
</tr>
<tr>
<td>75th Anniversary / His Truth for Our Youth</td>
<td>-</td>
<td>(20,368)</td>
</tr>
</tbody>
</table>

**Total**                                 **$3,267,796**  **$2,876,810**
NOTE 12 UNRESTRICTED DESIGNATED, TEMPORARILY RESTRICTED AND PERMANENTLY RESTRICTED NET ASSET BALANCES (CONTINUED)

Temporarily restricted net assets consist of the following at December 31, 2013 and 2012:

<table>
<thead>
<tr>
<th>Fund</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Mission Expansion/Evangelism</td>
<td>$3,309,832</td>
<td>$3,139,494</td>
</tr>
<tr>
<td>World Outreach</td>
<td>786,600</td>
<td>835,000</td>
</tr>
<tr>
<td>General World Outreach</td>
<td>603,529</td>
<td>515,048</td>
</tr>
<tr>
<td>Church Extension</td>
<td>1,432,280</td>
<td>1,290,457</td>
</tr>
<tr>
<td>Home Mission/Evangelism Reserve</td>
<td>232,136</td>
<td>210,353</td>
</tr>
<tr>
<td>Thoughts of Faith</td>
<td>243,494</td>
<td>71,674</td>
</tr>
<tr>
<td>Robert &amp; Madelyn Soule Endowment Fund</td>
<td>260,515</td>
<td>115,480</td>
</tr>
<tr>
<td>Partners in the Gospel</td>
<td>382,263</td>
<td>266,700</td>
</tr>
<tr>
<td>World Outreach Mission Seminary</td>
<td>162,256</td>
<td>53,163</td>
</tr>
<tr>
<td>President's Office</td>
<td>166,973</td>
<td>94,983</td>
</tr>
<tr>
<td>Charitable Gift Annuity</td>
<td>80,820</td>
<td>154,105</td>
</tr>
<tr>
<td>Marvin and Delores Schwan</td>
<td>85,429</td>
<td>21,093</td>
</tr>
<tr>
<td>Soule President Endowment</td>
<td>61,308</td>
<td>-</td>
</tr>
<tr>
<td>Steen Endowment</td>
<td>14,839</td>
<td>-</td>
</tr>
<tr>
<td>75th Anniversary / His Truth for Our Youth</td>
<td>19,992</td>
<td>-</td>
</tr>
<tr>
<td>St. Martin Lutheran Church - Shawano, WI</td>
<td>3,769</td>
<td>1,524</td>
</tr>
<tr>
<td>Whipple-Olson-Wilson Endowment</td>
<td>14,723</td>
<td>3,954</td>
</tr>
<tr>
<td>ELS Schools</td>
<td>3,254</td>
<td>1,067</td>
</tr>
<tr>
<td></td>
<td><strong>$7,864,012</strong></td>
<td><strong>$6,774,095</strong></td>
</tr>
</tbody>
</table>

Temporarily restricted net assets were released during the years ended December 31, 2013 and 2012 for as qualifying expenditures were made by the Synod.

Permanently restricted net assets are restricted for the following purposes at December 31, 2013 and 2012:

<table>
<thead>
<tr>
<th>Fund</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partners in the Gospel</td>
<td>$1,755,977</td>
<td>$1,755,977</td>
</tr>
<tr>
<td>World Outreach Mission Seminary</td>
<td>1,000,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Soule President Endowment</td>
<td>1,000,000</td>
<td>-</td>
</tr>
<tr>
<td>President's Office</td>
<td>600,000</td>
<td>600,000</td>
</tr>
<tr>
<td>Marvin and Delores Schwan</td>
<td>600,000</td>
<td>600,000</td>
</tr>
<tr>
<td>75th Anniversary / His Truth for Our Youth</td>
<td>410,000</td>
<td>410,000</td>
</tr>
<tr>
<td>Whipple-Olson-Wilson Endowment</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>Robert &amp; Madelyn Soule Endowment Fund</td>
<td>1,000,000</td>
<td>1,250,000</td>
</tr>
<tr>
<td>ELS Schools</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Steen Endowment</td>
<td>195,447</td>
<td>-</td>
</tr>
<tr>
<td>St. Martin Lutheran Church - Shawano, WI</td>
<td>20,147</td>
<td>20,147</td>
</tr>
<tr>
<td></td>
<td><strong>$6,701,571</strong></td>
<td><strong>$5,756,124</strong></td>
</tr>
</tbody>
</table>

(21)
NOTE 13 ENDOWMENT

The Synod’s endowment consists of donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The board of directors of the Synod has interpreted the Minnesota Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Synod classifies as permanently restricted net assets the original value of the gifts to the permanent endowment and the value of subsequent gifts to the permanent endowment. The remaining portion of donor-restricted endowment funds, if any that is not classified as permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Synod. In accordance with UPMIFA, the Synod considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the local synod and the endowment fund
- General economic conditions
- The possible effect of inflation or deflation
- The expected total return from income and the appreciation of investments
- Other resources of the local synod
- The investment policies of the local synod
NOTE 13 ENDOWMENT (CONTINUED)

Interpretation of Relevant Law (Continued)
The following is a summary of endowment funds for the years ended December 31, 2013 and 2012:

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Permanently Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment Net Assets, January 1, 2011</td>
<td>$(128,911)</td>
<td>$234,564</td>
<td>$5,496,124</td>
<td>$5,601,777</td>
</tr>
<tr>
<td>Investment Return:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Income</td>
<td>9,210</td>
<td>98,741</td>
<td>-</td>
<td>107,951</td>
</tr>
<tr>
<td>Net Realized and Unrealized Losses</td>
<td>33,369</td>
<td>359,471</td>
<td>-</td>
<td>392,840</td>
</tr>
<tr>
<td>Total Investment Return</td>
<td>42,579</td>
<td>458,212</td>
<td>-</td>
<td>500,791</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>260,000</td>
<td>260,000</td>
</tr>
<tr>
<td>Appropriations and Release of Endowment Assets for Expenditure</td>
<td>65,964</td>
<td>(134,811)</td>
<td>-</td>
<td>(68,847)</td>
</tr>
<tr>
<td>Endowment Net Assets, December 31, 2012</td>
<td>(20,368)</td>
<td>557,965</td>
<td>5,756,124</td>
<td>6,293,721</td>
</tr>
<tr>
<td>Investment Return:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>125,205</td>
<td>-</td>
<td>125,205</td>
</tr>
<tr>
<td>Net Realized and Unrealized Gains</td>
<td>20,368</td>
<td>618,829</td>
<td>-</td>
<td>639,197</td>
</tr>
<tr>
<td>Total Investment Return</td>
<td>20,368</td>
<td>744,034</td>
<td>-</td>
<td>764,402</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>-</td>
<td>945,447</td>
<td>945,447</td>
</tr>
<tr>
<td>Appropriations/Transfers of Endowment Assets for Expenditure</td>
<td>-</td>
<td>(126,678)</td>
<td>-</td>
<td>(126,678)</td>
</tr>
<tr>
<td>Endowment Net Assets, December 31, 2013</td>
<td>-</td>
<td>$1,175,321</td>
<td>$6,701,571</td>
<td>$7,876,892</td>
</tr>
</tbody>
</table>

Funds with Deficiencies
From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Synod to retain as a fund of perpetual duration. In accordance with GAAP, deficiencies of this nature, related to temporarily restricted net assets, that are reported in unrestricted net assets were $0- and $20,386 at December 31, 2013 and 2012, respectively.
NOTE 13 ENDOWMENT (CONTINUED)

Investment Objectives and Strategies
The Synod has adopted an investment policy to provide guidelines for investing endowment assets. Under this policy, as approved by the Investment Committee of the Evangelical Lutheran Synod, the endowment assets are invested in a manner that is intended to:

- Achieve a balanced return of current income and modest growth of principal.
- To minimize the probability of loss of principal over the investment horizon. Emphasis is placed on minimizing return volatility rather than maximizing return.
- To emphasize long-term growth of principal while avoiding excessive risk. Short-term volatility will be tolerated in as much as it is consistent with the volatility of a comparable market index.

Spending Policy
The Investment Committee will attempt to balance the shorter-term grant making obligations with its goal to provide grants into perpetuity, and therefore design a spending policy which is flexible. Since expected investment returns from “riskier” portfolios are not consistent and predictable, the Investment Committee feels that shorter-term spending in dollar terms must be flexible enough to endure periods of underperformance without excessive deterioration of real principal. Therefore, this endowment may tend toward a more “aggressive” investment strategy seeking higher long-term investment returns than would be the case if grant making from year to year were less flexible. The total annual distribution shall not exceed 6% nor be less than 2% of the three-year moving average market value of the fund. The target annual distribution rate shall be 5% of the three-year moving value. The target annual distribution policy shall be reviewed annually by the Foundation Investment Committee with any recommended changes submitted to the board of trustees for final action. The Investment Committee expects that annual contributions to the endowment will remain relatively consistent and will increase somewhat over time.
**EVANGELICAL LUTHERAN SYNOD**  
**CONSOLIDATING SCHEDULE OF FINANCIAL POSITION**  
**DECEMBER 31, 2013**  
*(SEE INDEPENDENT ACCOUNTANTS’ REVIEW REPORT)*

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Lutheran Synod</th>
<th>Lutheran Schools of America</th>
<th>Thoughts of Faith, Inc.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$617,369</td>
<td>$-</td>
<td>$-</td>
<td>$617,369</td>
</tr>
<tr>
<td>Cash in Escrow</td>
<td>$95</td>
<td>$-</td>
<td>$-</td>
<td>$95</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>$267,513</td>
<td>$95</td>
<td>$16,437</td>
<td>$284,045</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>$65,585</td>
<td>$-</td>
<td>$-</td>
<td>$65,585</td>
</tr>
<tr>
<td>Inventory of Publications</td>
<td>$63,214</td>
<td>$-</td>
<td>$-</td>
<td>$63,214</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>$41,615</td>
<td>$-</td>
<td>$-</td>
<td>$41,615</td>
</tr>
<tr>
<td>Loans Receivable</td>
<td>$905,716</td>
<td>$-</td>
<td>$-</td>
<td>$905,716</td>
</tr>
<tr>
<td>Mission Deposits</td>
<td>$347,800</td>
<td>$-</td>
<td>$-</td>
<td>$347,800</td>
</tr>
<tr>
<td>Investments</td>
<td>$18,843,160</td>
<td>$281,910</td>
<td>$562,074</td>
<td>$19,687,144</td>
</tr>
<tr>
<td>Property Held For Resale</td>
<td>$606,410</td>
<td>$-</td>
<td>$-</td>
<td>$606,410</td>
</tr>
<tr>
<td>Property, Plant, and Equipment, Net</td>
<td>$874,856</td>
<td>$-</td>
<td>$-</td>
<td>$874,856</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$22,692,390</strong></td>
<td><strong>$282,005</strong></td>
<td><strong>$578,511</strong></td>
<td><strong>$23,552,906</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND NET ASSETS</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$114,404</td>
<td>$-</td>
<td>$662</td>
<td>$115,066</td>
</tr>
<tr>
<td>Interest Payable</td>
<td>$1,293</td>
<td>$-</td>
<td>$-</td>
<td>$1,293</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>$9,168</td>
<td>$-</td>
<td>$92,176</td>
<td>$101,344</td>
</tr>
<tr>
<td>Notes Payable</td>
<td>$295,177</td>
<td>$-</td>
<td>$100,000</td>
<td>$395,177</td>
</tr>
<tr>
<td>Charitable Gift Annuity and Trust Agreements</td>
<td>$1,058,092</td>
<td>$-</td>
<td>$-</td>
<td>$1,058,092</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>1,478,134</strong></td>
<td><strong>-</strong></td>
<td><strong>192,838</strong></td>
<td><strong>1,670,972</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET ASSETS</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designated</td>
<td>$3,099,219</td>
<td>$162,768</td>
<td>$5,809</td>
<td>$3,267,796</td>
</tr>
<tr>
<td>Undesignated</td>
<td>$3,792,948</td>
<td>$119,237</td>
<td>$1,367</td>
<td>$4,048,555</td>
</tr>
<tr>
<td><strong>Total Unrestricted Net Assets</strong></td>
<td><strong>6,892,167</strong></td>
<td><strong>282,005</strong></td>
<td><strong>142,179</strong></td>
<td><strong>7,316,351</strong></td>
</tr>
<tr>
<td>Temporarily Restricted</td>
<td>$7,620,518</td>
<td>$-</td>
<td>$243,494</td>
<td>$7,864,012</td>
</tr>
<tr>
<td>Permanently Restricted</td>
<td>$6,701,571</td>
<td>$-</td>
<td>$-</td>
<td>$6,701,571</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td><strong>21,214,256</strong></td>
<td><strong>282,005</strong></td>
<td><strong>385,673</strong></td>
<td><strong>21,881,934</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td><strong>$22,692,390</strong></td>
<td><strong>$282,005</strong></td>
<td><strong>$578,511</strong></td>
<td><strong>$23,552,906</strong></td>
</tr>
</tbody>
</table>
## Evangelical Lutheran Synod
### Consolidating Schedule of Activities
#### Year Ended December 31, 2013
(See Independent Accountants’ Review Report)

### Evangelical Lutheran Schools of Thoughts of Faith, Inc Total

<table>
<thead>
<tr>
<th>Section</th>
<th>Evangelical Lutheran Synod</th>
<th>Lutheran Schools of America</th>
<th>Thoughts of Faith, Inc</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>UNRESTRICTED NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenues, Gains and Other Support:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Congregations/Organizations/Individuals</td>
<td>$810,148</td>
<td>$7,704</td>
<td>$75,870</td>
<td>$894,722</td>
</tr>
<tr>
<td>Estate, Trusts, and Memorials</td>
<td>515,913</td>
<td>-</td>
<td>44,675</td>
<td>560,588</td>
</tr>
<tr>
<td>Thrivent</td>
<td>40,000</td>
<td>-</td>
<td>40,000</td>
<td>80,000</td>
</tr>
<tr>
<td>Helping Hands</td>
<td>114,369</td>
<td>-</td>
<td>114,369</td>
<td></td>
</tr>
<tr>
<td>Mission Advancement Project</td>
<td>165,000</td>
<td>-</td>
<td>360,000</td>
<td>525,000</td>
</tr>
<tr>
<td>Schwan Funds</td>
<td>483,920</td>
<td>41,080</td>
<td>-</td>
<td>525,000</td>
</tr>
<tr>
<td>Others</td>
<td>198,945</td>
<td>-</td>
<td>26,448</td>
<td>225,393</td>
</tr>
<tr>
<td>Interest</td>
<td>1,286</td>
<td>-</td>
<td>-</td>
<td>1,286</td>
</tr>
<tr>
<td>Investment Income</td>
<td>92,683</td>
<td>-</td>
<td>7,897</td>
<td>105,031</td>
</tr>
<tr>
<td>Rent and Royalties</td>
<td>562</td>
<td>-</td>
<td>562</td>
<td></td>
</tr>
<tr>
<td>Publications</td>
<td>13,783</td>
<td>-</td>
<td>13,783</td>
<td></td>
</tr>
<tr>
<td>Registration Fees</td>
<td>60,895</td>
<td>-</td>
<td>60,895</td>
<td></td>
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<tr>
<td>Subscriptions</td>
<td>47,944</td>
<td>-</td>
<td>47,944</td>
<td></td>
</tr>
<tr>
<td>Realized and Unrealized Losses on Long-Term Investments</td>
<td>531,194</td>
<td>25,512</td>
<td>45,261</td>
<td>601,967</td>
</tr>
<tr>
<td>Transfers</td>
<td>(21,364)</td>
<td>21,364</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>575,134</td>
<td>-</td>
<td>-</td>
<td>575,134</td>
</tr>
<tr>
<td><strong>Total Revenues, Gains and Other Support</strong></td>
<td>3,630,412</td>
<td>100,111</td>
<td>561,151</td>
<td>4,291,674</td>
</tr>
</tbody>
</table>

### EXPENSES

<table>
<thead>
<tr>
<th>Section</th>
<th>Evangelical Lutheran Synod</th>
<th>Lutheran Schools of America</th>
<th>Thoughts of Faith, Inc</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bethany Lutheran College</td>
<td>150,243</td>
<td>-</td>
<td>-</td>
<td>150,243</td>
</tr>
<tr>
<td>Bethany Lutheran Theological Seminary</td>
<td>31,823</td>
<td>-</td>
<td>-</td>
<td>31,823</td>
</tr>
<tr>
<td>Lutheran Schools of America</td>
<td>-</td>
<td>43,417</td>
<td>-</td>
<td>43,417</td>
</tr>
<tr>
<td>Thoughts of Faith</td>
<td>-</td>
<td>-</td>
<td>543,100</td>
<td>543,100</td>
</tr>
<tr>
<td>Christian Services</td>
<td>100,124</td>
<td>-</td>
<td>-</td>
<td>100,124</td>
</tr>
<tr>
<td>Church Extension</td>
<td>8,173</td>
<td>-</td>
<td>-</td>
<td>8,173</td>
</tr>
<tr>
<td>Youth Outreach</td>
<td>74,384</td>
<td>-</td>
<td>-</td>
<td>74,384</td>
</tr>
<tr>
<td>World Outreach</td>
<td>904,326</td>
<td>-</td>
<td>-</td>
<td>904,326</td>
</tr>
<tr>
<td>Home Missions/Evangelism</td>
<td>582,376</td>
<td>-</td>
<td>-</td>
<td>582,376</td>
</tr>
<tr>
<td>Publications</td>
<td>42,361</td>
<td>-</td>
<td>-</td>
<td>42,361</td>
</tr>
<tr>
<td>Synod Fund</td>
<td>603,623</td>
<td>-</td>
<td>-</td>
<td>603,623</td>
</tr>
<tr>
<td>Other Programs and Costs</td>
<td>395,400</td>
<td>-</td>
<td>-</td>
<td>395,400</td>
</tr>
<tr>
<td>Depreciation</td>
<td>13,299</td>
<td>-</td>
<td>-</td>
<td>13,299</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>2,906,132</td>
<td>43,417</td>
<td>543,100</td>
<td>3,492,649</td>
</tr>
</tbody>
</table>

### CHANGE IN UNRESTRICTED NET ASSETS

<table>
<thead>
<tr>
<th>Evangelical Lutheran Synod</th>
<th>Lutheran Schools of America</th>
<th>Thoughts of Faith, Inc</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>724,280</td>
<td>56,694</td>
<td>18,051</td>
<td>799,025</td>
</tr>
<tr>
<td>Evangelical Lutheran Synod</td>
<td>Lutheran Schools of America</td>
<td>Thoughts of Faith, Inc</td>
<td>Total</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-----------------------------</td>
<td>-----------------------</td>
<td>-------</td>
</tr>
<tr>
<td><strong>TEMPORARILY RESTRICTED NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Congregations, Organizations and Individuals</td>
<td>53,795</td>
<td>-</td>
<td>171,820</td>
</tr>
<tr>
<td>- Interest</td>
<td>74,418</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Investment Income</td>
<td>186,166</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Realized and Unrealized Losses on Long-Term Investments</td>
<td>1,178,852</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Net Assets Released from Restrictions</td>
<td>(575,134)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>CHANGE IN TEMPORARILY RESTRICTED NET ASSETS</strong></td>
<td>918,097</td>
<td>-</td>
<td>171,820</td>
</tr>
<tr>
<td><strong>PERMANENTLY RESTRICTED NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Congregations, Organizations and Individuals</td>
<td>945,447</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>CHANGE IN PERMANENTLY RESTRICTED NET ASSETS</strong></td>
<td>945,447</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>CHANGE IN NET ASSETS (DEFICIT)</strong></td>
<td>$ 2,587,824</td>
<td>$ 56,694</td>
<td>$ 189,871</td>
</tr>
</tbody>
</table>

(27)
### Evangelical Lutheran Synod
**Combining Schedule of Financial Position**
**December 31, 2013**
*(See Independent Accountants’ Review Report)*

#### ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran</th>
<th>Bethany Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>December 31, 2013</td>
<td>June 30, 2013</td>
<td>June 30, 2013</td>
<td>Total</td>
</tr>
<tr>
<td><strong>Cash and Cash Equivalents</strong></td>
<td>$617,369</td>
<td>$337,265</td>
<td>$104,904</td>
<td>$1,059,538</td>
</tr>
<tr>
<td><strong>Cash in Escrow</strong></td>
<td>59,152</td>
<td>-</td>
<td>-</td>
<td>59,152</td>
</tr>
<tr>
<td><strong>Inter-Company Receivable (Payable)</strong></td>
<td>-</td>
<td>51,995</td>
<td>(51,995)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Accounts Receivable</strong></td>
<td>284,045</td>
<td>-</td>
<td>-</td>
<td>284,045</td>
</tr>
<tr>
<td><strong>Student Accounts Receivable, Net of Allowance for Doubtful Accounts of $65,000</strong></td>
<td>-</td>
<td>71,114</td>
<td>-</td>
<td>71,114</td>
</tr>
<tr>
<td><strong>Contributions Receivable</strong></td>
<td>-</td>
<td>304,464</td>
<td>-</td>
<td>304,464</td>
</tr>
<tr>
<td><strong>Interest Receivable</strong></td>
<td>65,585</td>
<td>-</td>
<td>-</td>
<td>65,585</td>
</tr>
<tr>
<td><strong>Other Receivables, Net of Allowance for Doubtful Accounts of $65,000</strong></td>
<td>-</td>
<td>108,698</td>
<td>12,391</td>
<td>121,089</td>
</tr>
<tr>
<td><strong>Inventory</strong></td>
<td>63,214</td>
<td>250,789</td>
<td>-</td>
<td>314,003</td>
</tr>
<tr>
<td><strong>Prepaid Expenses and Other Assets</strong></td>
<td>-</td>
<td>304,464</td>
<td>-</td>
<td>304,464</td>
</tr>
<tr>
<td><strong>Student Notes Receivable, Net of Allowance for Doubtful Notes of $40,000</strong></td>
<td>-</td>
<td>497,629</td>
<td>-</td>
<td>497,629</td>
</tr>
<tr>
<td><strong>Loans Receivable</strong></td>
<td>19,687,144</td>
<td>33,586,931</td>
<td>8,823,389</td>
<td>62,097,464</td>
</tr>
<tr>
<td><strong>Deferred Debt Acquisition Costs</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Beneficial Interest in Funds Held in Trust</strong></td>
<td>-</td>
<td>132,933</td>
<td>87,750</td>
<td>220,683</td>
</tr>
<tr>
<td><strong>Beneficial Interest in Perpetual Trust</strong></td>
<td>-</td>
<td>371,827</td>
<td>371,827</td>
<td>743,654</td>
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<tr>
<td><strong>Land Held for Resale</strong></td>
<td>606,410</td>
<td>-</td>
<td>-</td>
<td>606,410</td>
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<tr>
<td><strong>Property, Plant, and Equipment, Net of Allowance for Doubtful Notes of $40,000</strong></td>
<td>874,856</td>
<td>51,167,307</td>
<td>1,491,521</td>
<td>53,533,684</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$23,552,906</td>
<td>$87,235,374</td>
<td>$10,839,787</td>
<td>$121,628,067</td>
</tr>
</tbody>
</table>

#### LIABILITIES AND NET ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran</th>
<th>Bethany Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>December 31, 2013</td>
<td>June 30, 2013</td>
<td>June 30, 2013</td>
<td>Total</td>
</tr>
<tr>
<td><strong>Accounts Payable</strong></td>
<td>$115,066</td>
<td>$2,060</td>
<td>$2,060</td>
<td>$446,564</td>
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<tr>
<td><strong>Interest Payable</strong></td>
<td>1,293</td>
<td>-</td>
<td>-</td>
<td>1,293</td>
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<tr>
<td><strong>Other Liabilities</strong></td>
<td>101,344</td>
<td>-</td>
<td>-</td>
<td>101,344</td>
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<tr>
<td><strong>Accrued Liabilities</strong></td>
<td>-</td>
<td>699,450</td>
<td>3,896</td>
<td>693,346</td>
</tr>
<tr>
<td><strong>Deposit Accounts</strong></td>
<td>-</td>
<td>67,030</td>
<td>-</td>
<td>67,030</td>
</tr>
<tr>
<td><strong>Line of Credit Payable</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Long-Term Debt and Notes Payable</strong></td>
<td>395,177</td>
<td>13,959,199</td>
<td>-</td>
<td>14,354,376</td>
</tr>
<tr>
<td><strong>Charitable Gift Annuity and Trust Agreements</strong></td>
<td>1,058,092</td>
<td>821,150</td>
<td>425,525</td>
<td>2,303,767</td>
</tr>
<tr>
<td><strong>Deposits Held in Custody for Others</strong></td>
<td>-</td>
<td>385,858</td>
<td>10,513</td>
<td>396,371</td>
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<tr>
<td><strong>U.S. Government Grants Refundable</strong></td>
<td>-</td>
<td>458,440</td>
<td>-</td>
<td>458,440</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
<td>$1,670,972</td>
<td>$16,710,565</td>
<td>$440,994</td>
<td>$18,822,531</td>
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<tr>
<td><strong>Net Assets</strong></td>
<td>$21,881,934</td>
<td>$70,524,809</td>
<td>$10,398,793</td>
<td>$102,805,536</td>
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</tbody>
</table>

#### NET ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Evangelical Lutheran Synod</th>
<th>Bethany Lutheran</th>
<th>Bethany Lutheran Seminary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Designated</strong></td>
<td>3,267,796</td>
<td>-</td>
<td>-</td>
<td>3,267,796</td>
</tr>
<tr>
<td><strong>Undesignated</strong></td>
<td>4,048,555</td>
<td>13,540,152</td>
<td>1,776,470</td>
<td>19,365,177</td>
</tr>
<tr>
<td><strong>Total Unrestricted Net Assets</strong></td>
<td>7,316,351</td>
<td>13,540,152</td>
<td>1,776,470</td>
<td>22,632,973</td>
</tr>
<tr>
<td><strong>Temporarily Restricted</strong></td>
<td>7,864,012</td>
<td>33,071,284</td>
<td>488,319</td>
<td>41,423,615</td>
</tr>
<tr>
<td><strong>Permanently Restricted</strong></td>
<td>6,701,571</td>
<td>23,913,373</td>
<td>8,134,004</td>
<td>38,748,948</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td>$21,881,934</td>
<td>70,524,809</td>
<td>10,398,793</td>
<td>$102,805,536</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td>$23,552,906</td>
<td>$87,235,374</td>
<td>$10,839,787</td>
<td>$121,628,067</td>
</tr>
</tbody>
</table>

(28)
TREASURER’S
FINANCIAL STATEMENTS & SUPPLEMENTAL INFORMATION
FOR YEAR ENDED DECEMBER 31, 2013
<table>
<thead>
<tr>
<th>CONTENTS</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Sheet (Exhibit I)</td>
<td>1</td>
</tr>
<tr>
<td>Statement of Changes in Fund Balance - Operating Funds (Exhibit II)</td>
<td>2</td>
</tr>
<tr>
<td>Fund Descriptions for ELS Foundation (Exhibit III)</td>
<td>3-4</td>
</tr>
<tr>
<td>Balance Sheet &amp; Changes in Fund Balance - Foundation Funds (Exhibit IV)</td>
<td>5-6</td>
</tr>
<tr>
<td>Summary of Financial Activities by Fund (Exhibit V)</td>
<td>7-14</td>
</tr>
<tr>
<td>Notes to Financial Statements (Exhibit VI)</td>
<td>15-19</td>
</tr>
<tr>
<td>Loans Receivable (Schedule A)</td>
<td>20</td>
</tr>
<tr>
<td>Mortgages Payable (Schedule B)</td>
<td>21</td>
</tr>
</tbody>
</table>
## BALANCE SHEET
Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2012

### ASSETS

<table>
<thead>
<tr>
<th>Category</th>
<th>FUND 1</th>
<th>FUND 2</th>
<th>FUND 5</th>
<th>FUND 6</th>
<th>FUND 7</th>
<th>FUND 89</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>General and Loan</td>
<td>$195,642.80</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>
</tr>
<tr>
<td>Church</td>
<td>$74,177.22</td>
<td>$200.00</td>
<td>0.00</td>
<td>3,000.00</td>
<td>108,980.19</td>
<td>0.00</td>
<td>16,438.23</td>
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<tr>
<td>Residences and Real</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>
<td>0.00</td>
</tr>
<tr>
<td>Home</td>
<td>4,474.88</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>World</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>
</tr>
<tr>
<td>Donor Funds of America</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>
<td>0.00</td>
</tr>
<tr>
<td>Lutheran Schools Funds</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>
</tr>
<tr>
<td>Thoughts of Faith Foundation</td>
<td>80,309.80</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>
</tr>
<tr>
<td>Synod Funds</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>Investments</td>
<td>$1,417,913.45</td>
<td>$1,110,811.76</td>
<td>$8,00</td>
<td>$1,349,892.70</td>
<td>$1,919,500.05</td>
<td>$19,466.56</td>
<td>$100,602.74</td>
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<tr>
<td>Loans receivable (Scheduled A)</td>
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<td>560,041.03</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Allowance for doubtful accounts</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>
<td>0.00</td>
</tr>
<tr>
<td>Interest receivable</td>
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<td>44,633.67</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Real estate/Building/Equipment (Note A)</td>
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<td>400,006.02</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Accumulated depreciation</td>
<td>0.00</td>
<td>(126,580.83)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$1,804,448.43</td>
<td>$1,720,159.83</td>
<td>$356,716.57</td>
<td>$1,349,732.75</td>
<td>$1,209,178.24</td>
<td>$19,466.56</td>
<td>$202,064.74</td>
</tr>
</tbody>
</table>

### LIABILITYS AND FUND BALANCES

<table>
<thead>
<tr>
<th>Category</th>
<th>FUND 1</th>
<th>FUND 2</th>
<th>FUND 5</th>
<th>FUND 6</th>
<th>FUND 7</th>
<th>FUND 89</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities:</td>
<td>$216,763.82</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>
</tr>
<tr>
<td>Due from (to) others:</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>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>$2,054,409.60</td>
<td>$1,720,159.83</td>
<td>$356,716.57</td>
<td>$1,349,732.75</td>
<td>$1,209,178.24</td>
<td>$19,466.56</td>
<td>$202,064.74</td>
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</table>

### FUND BALANCES

<table>
<thead>
<tr>
<th>Category</th>
<th>FUND 1</th>
<th>FUND 2</th>
<th>FUND 5</th>
<th>FUND 6</th>
<th>FUND 7</th>
<th>FUND 89</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted - designated (Note D)</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>
</tr>
<tr>
<td>Unrestricted (Note E)</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>
<td>0.00</td>
</tr>
<tr>
<td>Permanently restricted (Note F)</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>
</tr>
<tr>
<td>Temporarily restricted (Note G)</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>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES</strong></td>
<td>$2,054,409.60</td>
<td>$1,720,159.83</td>
<td>$356,716.57</td>
<td>$1,349,732.75</td>
<td>$1,209,178.24</td>
<td>$19,466.56</td>
<td>$202,064.74</td>
</tr>
</tbody>
</table>
### EXHIBIT I

**Statement of Changes in Fund Balances**

Evangelical Lutheran Synod - Mankato, Minnesota

December 31, 2013

<table>
<thead>
<tr>
<th>Category</th>
<th>General</th>
<th>Church</th>
<th>Residences</th>
<th>CHurch Extension and Real Estate</th>
<th>Home</th>
<th>World</th>
<th>Observers</th>
<th>School</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds</td>
<td>Fund 1</td>
<td>Fund 2</td>
<td>Fund 3</td>
<td>Fund 4</td>
<td>Fund 5</td>
<td>Fund 6</td>
<td>Fund 7</td>
<td>Fund 8</td>
<td>Fund 9</td>
</tr>
<tr>
<td>Balance 12/31/2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanently Restricted</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>$0.00</td>
</tr>
<tr>
<td>Temporarily/Restricted</td>
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<td>1,200,457.88</td>
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<td>0.09</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Unrestricted</td>
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<td>888,634.56</td>
<td>$117,704.02</td>
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<tr>
<td>Unrestricted - Designated</td>
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<tr>
<td><strong>TOTAL FUND BALANCES 12/31/2012</strong></td>
<td>$1,737,572.24</td>
<td>$1,260,457.88</td>
<td>$39,015.57</td>
<td>$1,200,457.88</td>
<td>$1,290,956.66</td>
<td>$6.03</td>
<td>$225,315.20</td>
<td>$156,670.74</td>
<td>$1,827,115.93</td>
</tr>
</tbody>
</table>

**ADD:**

- **Investment Portfolio Income:** $18,103.67
  - **Investment Services:** (2,714.63)
  - **Change in Split Interest Agreements:** 0.00
  - **Amorty/Trust Amortization:** 0.00
  - **Distributions:** 0.00
  - **Market Value Losses:** 103,757.95

- **Excess of Income Over Expenditures and Appropriations for the Period:** 77,845.58

**TOTAL ADDITIONS:** $163,991.28

**SUBTOTAL:** $1,901,563.52

**Balance 12/31/2013**

<table>
<thead>
<tr>
<th>Category</th>
<th>General</th>
<th>Church</th>
<th>Residences</th>
<th>CHurch Extension and Real Estate</th>
<th>Home</th>
<th>World</th>
<th>Observers</th>
<th>School</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds</td>
<td>Fund 1</td>
<td>Fund 2</td>
<td>Fund 3</td>
<td>Fund 4</td>
<td>Fund 5</td>
<td>Fund 6</td>
<td>Fund 7</td>
<td>Fund 8</td>
<td>Fund 9</td>
</tr>
<tr>
<td>Unrestricted - Designated (Note C)</td>
<td>$334,372.90</td>
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<td>$0.00</td>
<td>$467,777.54</td>
<td>$268,212.52</td>
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<td>$5,820.00</td>
<td>$16,237.70</td>
</tr>
<tr>
<td>Unrestricted (Note D)</td>
<td>$1,166,032.43</td>
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<td>119,266.34</td>
<td>$126,376.41</td>
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<td>Permanently Restricted (Note F)</td>
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<td>$1,432,290.00</td>
<td>$350,716.67</td>
<td>$1,340,973.75</td>
<td>$130,537.47</td>
<td>$10,666.74</td>
<td>$286,673.35</td>
<td>$14,058,633.71</td>
<td>$21,861,093.30</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES 12/31/2013</strong></td>
<td>$1,591,564.52</td>
<td>$1,432,290.00</td>
<td>$350,716.67</td>
<td>$1,340,973.75</td>
<td>$130,537.47</td>
<td>$10,666.74</td>
<td>$286,673.35</td>
<td>$14,058,633.71</td>
<td>$21,861,093.30</td>
</tr>
</tbody>
</table>
## Descriptions of ELS Foundation Funds

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Title</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Robert &amp; Madelyn Soule&lt;br&gt;President's Office&lt;br&gt;Endowment&lt;br&gt;$1,000,000&lt;br&gt;Permanently Restricted</td>
<td>Principal donated by Robert &amp; Madelyn Souls. Income only available. To be used in support of a full-time synod president.</td>
</tr>
<tr>
<td>19</td>
<td>Dorothy Arbury&lt;br&gt;President's Office&lt;br&gt;Endowment&lt;br&gt;$500,000&lt;br&gt;Permanently Restricted</td>
<td>Principal donated by Dorothy Arbury. Income only available. To be used in support of a full-time synod president.</td>
</tr>
<tr>
<td>20</td>
<td>Marvin &amp; Delores Schwan&lt;br&gt;Mission Trust Endowment&lt;br&gt;$500,000&lt;br&gt;Permanently Restricted</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&lt;br&gt;Endowment&lt;br&gt;$1,755,977&lt;br&gt;Permanently Restricted</td>
<td>Principal derived from special synod wide offering. Income only available. To be used as endowment for Home Missions/Evangelism.</td>
</tr>
<tr>
<td>22</td>
<td>Whipple-Olson-Wilson&lt;br&gt;Endowment&lt;br&gt;$100,000&lt;br&gt;Permanently Restricted</td>
<td>Principal donated as endowment for World Outreach. Income only available.</td>
</tr>
<tr>
<td>23</td>
<td>Seminary Endowment&lt;br&gt;$1,000,000&lt;br&gt;Permanently Restricted</td>
<td>Principal donated by Marvin M. Schwan as endowment to support seminary in South America. Income only available.</td>
</tr>
<tr>
<td>24</td>
<td>Board for World Outreach&lt;br&gt;Reserve&lt;br&gt;Unrestricted</td>
<td>From estates designated for World Outreach. “Fund Functioning as Endowment”. Income for World Outreach.</td>
</tr>
<tr>
<td>25</td>
<td>Charitable Gift &amp; Trust&lt;br&gt;Agreements&lt;br&gt;Temporarily Restricted</td>
<td>Fund established to account for Charitable Gift &amp; Trust Agreements of which the beneficiaries are Synod programs when the donor dies.</td>
</tr>
<tr>
<td>26</td>
<td>Board for Home Outreach&lt;br&gt;Reserve&lt;br&gt;Temporarily Restricted</td>
<td>Original principle of $100,000 from Marvin Schwan to serve as contingency for use by the Board for Home Outreach 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>27</td>
<td>Robert &amp; Madelyn Soule&lt;br&gt;Endowment&lt;br&gt;$1,000,000&lt;br&gt;Permanently Restricted</td>
<td>Donated by Bob &amp; Madelyn Soule as endowment. Income only available. On 1M - income divided equally between Bob &amp; Madelyn Soule Scholarship Fund (BLC), Foreign Student Support (BLTS), and World Outreach (ELS). On CCL - income for president's office.</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>28</td>
<td>Board for Home Outreach Expansion</td>
<td>Original principal from Marvin Schwan. Principal and income not restricted. Used for Home Outreach Expansion and to absorb any deficits. Also used for capital purposes in form of loans.</td>
</tr>
<tr>
<td></td>
<td>Temporarily Restricted</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>St. Martin-Shawano Endowment</td>
<td>Principal donated from St. Martin Lutheran Church, Shawano, WI. Income only available. Income to be divided between Home Missions/Evangelism and World Outreach for work in the USA and abroad.</td>
</tr>
<tr>
<td></td>
<td>$20,146.95</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Permanently Restricted</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Truth for Youth Endowment</td>
<td>Principal derived from special synod wide offering. Income only available. To be used for youth programs.</td>
</tr>
<tr>
<td></td>
<td>$410,000</td>
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<tr>
<td></td>
<td>Permanently Restricted</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>School Endowment</td>
<td>Principal donated by John Arends. Income only available. Income to be used for schools of the ELS nationwide.</td>
</tr>
<tr>
<td></td>
<td>$20,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Permanently Restricted</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Selma &amp; Constant Steen Endowment</td>
<td>Principal donated by Margaret Solveig Steen. Endowment set up in memory of her parents, Selma Georgiana Dalen Steen &amp; Constant Jotham Steen. Income only available. Income to be used for foreign missions &amp; scholarships for foreign seminary students.</td>
</tr>
<tr>
<td></td>
<td>$195,446.87</td>
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<td></td>
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<td>40</td>
<td>Donated</td>
<td>Principal from estates designated for ELS without program identification. Income used for general synod purposes.</td>
</tr>
<tr>
<td></td>
<td>Temporarily Restricted</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>Unrestricted Designated</td>
<td></td>
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-4-
## Assets

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<tr>
<th>Item</th>
<th>Fund 18</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>
<th>Fund 26</th>
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<tbody>
<tr>
<td>Cash in Bank</td>
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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>
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</tr>
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<td>1,081,398.98</td>
<td>768,973.30</td>
<td>655,426.84</td>
<td>1,352,351.95</td>
<td>114,722.31</td>
<td>1,152,256.01</td>
<td>1,009,026.75</td>
<td>1,387,820.64</td>
<td>222,125.33</td>
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<td>Loans receivable from congregations (Schedule B)</td>
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<tr>
<td>Property Held For Resale</td>
<td>1,081,398.98</td>
<td>768,973.30</td>
<td>655,426.84</td>
<td>1,352,351.95</td>
<td>114,722.31</td>
<td>1,152,256.01</td>
<td>1,009,026.75</td>
<td>1,387,820.64</td>
<td>222,125.33</td>
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**Due from (to) other funds:**

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<th>Item</th>
<th>Fund 18</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>
<th>Fund 26</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</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>
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## Liabilities

<table>
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<tr>
<th>Item</th>
<th>Fund 18</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>
<th>Fund 26</th>
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</thead>
<tbody>
<tr>
<td>Accounts Payable</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>
<td>0.00</td>
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<td>Charity Gift Annuity Payable</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Agency Obligations</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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**Total Liabilities:**

<table>
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<tr>
<th>Item</th>
<th>Fund 18</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>
<th>Fund 26</th>
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<tbody>
<tr>
<td>Liabilities</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>
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## Fund Balances

**Balance 12/31/2012:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Fund 18</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>
<th>Fund 26</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently Restricted</td>
<td>$3,266.80</td>
<td>$629,522.18</td>
<td>$603,435.01</td>
<td>$1,755,977.60</td>
<td>$10,053,000.00</td>
<td>$10,053,000.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Temporarily Restricted</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>
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<td>0.00</td>
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<tr>
<td>Unrestricted - Designated</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>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$3,266.80</td>
<td>$629,522.18</td>
<td>$603,435.01</td>
<td>$1,755,977.60</td>
<td>$10,053,000.00</td>
<td>$10,053,000.00</td>
<td>$0.00</td>
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<td>$0.00</td>
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**Add:**

<table>
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<tr>
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<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>
<th>Fund 26</th>
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</thead>
<tbody>
<tr>
<td>Income - Net (Prior Period)</td>
<td>$1,010,966.80</td>
<td>$0.00</td>
<td>$51,026.63</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,010,966.80</td>
<td>$0.00</td>
<td>$51,026.63</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>
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**Balance 12/31/2013:**

<table>
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<tr>
<th>Item</th>
<th>Fund 18</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>
<th>Fund 26</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanently Restricted</td>
<td>$9,048,919.18</td>
<td>$260,793.97</td>
<td>$500,290.27</td>
<td>$1,732,259.23</td>
<td>$1,124,256.21</td>
<td>$1,124,256.21</td>
<td>$51,586.23</td>
<td>$581,898.00</td>
<td>$222,125.33</td>
</tr>
<tr>
<td>Temporarily Restricted</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>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$9,048,919.18</td>
<td>$260,793.97</td>
<td>$500,290.27</td>
<td>$1,732,259.23</td>
<td>$1,124,256.21</td>
<td>$1,124,256.21</td>
<td>$51,586.23</td>
<td>$581,898.00</td>
<td>$222,125.33</td>
</tr>
</tbody>
</table>

**Total Liabilities & Fund Balances:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Fund 18</th>
<th>Fund 19</th>
<th>Fund 20</th>
<th>Fund 21</th>
<th>Fund 22</th>
<th>Fund 23</th>
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<th>Fund 25</th>
<th>Fund 26</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liabilities</td>
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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>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$9,048,919.18</td>
<td>$260,793.97</td>
<td>$500,290.27</td>
<td>$1,732,259.23</td>
<td>$1,124,256.21</td>
<td>$1,124,256.21</td>
<td>$51,586.23</td>
<td>$581,898.00</td>
<td>$222,125.33</td>
</tr>
</tbody>
</table>
## BALANCE SHEET AND
## CHANGES IN FUND BALANCES (cont.)
## Evangelical Lutheran Synod Foundation
## December 31, 2013

### ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund 26</th>
<th>Fund 27</th>
<th>Fund 28</th>
<th>Fund 29</th>
<th>Fund 30</th>
<th>Fund 31</th>
<th>Fund 32</th>
<th>Fund 33</th>
<th>Fund 34</th>
<th>Fund 35</th>
<th>Fund 36</th>
<th>Fund 37</th>
<th>Fund 38</th>
<th>Fund 39</th>
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<td>23,902.62</td>
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<td>1,128,285.67</td>
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<td>Laura speaker from congregations (Schedule B)</td>
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<td>$0</td>
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<td>$0</td>
<td>$0</td>
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<td>$0</td>
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<tr>
<td><strong>Cue from (to) other funds</strong></td>
<td>$600</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<td>$0</td>
<td>$600</td>
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<tr>
<td><strong>TOTAL ASSETS</strong></td>
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<td>$2,225,307.67</td>
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### LIABILITIES

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<thead>
<tr>
<th>Description</th>
<th>Fund 40</th>
<th>Fund 41</th>
<th>Fund 42</th>
<th>Fund 43</th>
<th>Fund 44</th>
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<td>Charity Gift Amortization Payable</td>
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<td>$0</td>
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<td>$2,125,792.32</td>
<td>$2,225,307.67</td>
<td>$2,103,651.74</td>
<td>$747,987.16</td>
<td>$1,241,156.95</td>
</tr>
</tbody>
</table>

### FUND BALANCERS

**Balance 12/31/2013**

- **Permanently Restricted**: $1,270,513.69
- **Temporarily Restricted**: $1,215,998.32
- **Unrestricted**: $493,508.18
- **TOTAL FUNDS**: $3,960,010.22

**Add:**

- **Income - Net**:
  - Investment Portfolio Income: $929,707.20
  - Investment Services: $629,707.20
  - Distributions: $505,207.20
  - Market value gains (losses): $505,207.20
  - **TOTAL**: $2,670,219.20

**Balance 12/31/2013**

- **Unrestricted - Designated (Non-End)**: $505,207.20
- **Permanently Restricted (Note A)**: $1,270,513.69
- **Temporarily Restricted (Note B)**: $493,508.18
- **TOTAL LIABILITIES & FUND BALANCES**: $3,960,010.22
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**EXPENSES**

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**Total Expenses** | **3,027,615.64** | **63,425.54** | **17,350.63** | **5,019.44** | **3,820,310.24** | **1,187,417.57** | **16,810.45** | **1,767,897.34** | **16,374.26** | **10,674.00**
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**Total Expenses** | $1,896,812.78 | $200,000.00 | $6,173.15 | 0.00 | (13,399.00) | (562,776.43) | (562,305.64) | (436.43) | (43,171.71) | (65,140.93) | (277,841.31) | (16,787.70) | (23,611.85) | (26,003.00) | 0.00 |

**Net Profit (Loss)** | 3,084,931.72 | 105,001.26 | 141,693.14 | 0.00 | (13,399.00) | 86,341.72 | 87,068.48 | (1,084.48) | 56,953.64 | 189,219.76 | 1,261,918.38 | 21,009.75 | 51,335.34 | 41,955.68 | 0.00 |
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<td>Related/Advocacy</td>
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<td>42040</td>
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<td>38</td>
<td>Repairs/Feast/Fests/Dues</td>
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<td>Salary/Reimbursement</td>
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<td>44</td>
<td>Unrestricted Gain</td>
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<td>45</td>
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<td>Investment Ecoins</td>
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<td>Account-</td>
<td>INCOME/EXPENSES</td>
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<td>EXPENSES (cont.)</td>
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<td>Travel/Media/Lodging</td>
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<td>Auto Expenses</td>
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<td>Registration Fees</td>
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<td>Lease or Rentals</td>
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<td>Advertising</td>
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<td>Supplies</td>
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<td>5:38:37</td>
<td>Payment to Others</td>
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<td>5:38:38</td>
<td>Guin Projects Payment</td>
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<td>Heat</td>
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<td>Supplies &amp; Necessities</td>
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<td>Parish Support</td>
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<td>5:40:30</td>
<td>LVA Travel Support</td>
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<td>Youth Retreat Grant</td>
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<td>Combined Education Grant</td>
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<td>Christian Day School</td>
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<td>Widow Support</td>
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<td>Pastor Retirement Support</td>
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<td>5:40:30</td>
<td>Dues &amp; Membership</td>
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<td>5:40:30</td>
<td>Property Taxes/Assessments</td>
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<td>Transfers</td>
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<td>Net Profit (Loss)</td>
<td>(1,703.76)</td>
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Thoughts of Faith Income Excluding Unrealized Gain
$608,265

- Salaries and Wages: $526,448 (87.2%)
- Investments: $74,917 (12.2%)
- Individual Gifts & Bequests: $78,312 (12.7%)
- Miscellaneous: $139,324 (22.8%)
- N/A

Thoughts of Faith Expenses
$634,850

- Salaries and Benefits: $485,394 (76.7%)
- Purchased Services: $83,152 (13.2%)
- Subsidies: $180,455 (28.7%)
- Miscellaneous: $19,990 (3.1%)

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NOTES TO FINANCIAL STATEMENTS
Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2013

(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 Outreach Fund, World Outreach Fund, Lutheran School of America Fund and Thoughts of Faith Fund, represents 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 fund established by the Synod’s Board of Trustees to invest gifts and bequests for the exclusive benefit of the Evangelical Lutheran Synod. In addition to donations specified for the Foundation, two-thirds of undesignated trust and estate income is appropriated to the Foundation each year. The fund includes both strict endowment funds and funds acting as an endowments.

(B) Residences and real estate have been stated at cost or acquisition.

(C) Notes Payable:

The working capital note is a 6% demand loans from an organization.

Investment program notes are amounts loaned by individuals, congregations and organizations for one year at the interest rate of 9%.

Life Loan Plan notes are amounts loaned by individuals at interest rates from 5% - 6%.
NOTES TO FINANCIAL STATEMENTS (cont.)
Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2013

(D) Unrestricted - Designated:

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<td>Christian Service</td>
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<td>Book of Family Prayer</td>
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<td>Kessel Book</td>
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<td><strong>Total Home Outreach Fund Unrestricted - Designated</strong></td>
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<td>Chile - ESL</td>
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<td>Chile - Seminary Startup</td>
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<td>India-College Fund Orphans</td>
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<td>Peru-General</td>
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<td><strong>Total World Outreach Unrestricted - Designated</strong></td>
<td><strong>$46,777.54</strong></td>
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World Outreach Unrestricted - Designated (cont.)
- Peru-Jungle School: $86,994.15
- Peru-Christian Day School: $37,127.51
- Peru-Seminary: $27,432.08
- South America Contingencies: $54,664.57
- Amazon: $36,044.07
    $605,564.13

Project/Grants
- Field Visit Conference: $6,176.96
- Jungle School: $40,500.00
- Peru Transition: $5,902.21
- Christ in Media: $72.22
    $52,651.39

Total World Outreach Fund Unrestricted - Designated: $658,215.52

Donor Advised Fund: $10,466.58

Total Donor Advised Fund Unrestricted - Designated: $10,466.58

Lutheran Schools of America (LSA)
- Lutheran Elementary Schools: $28,051.96
    $28,051.96

Project/Grants
- Teacher Conference: $36,408.73
- BOT Grant: $48,759.74
- School Visit: $29,558.97
    $134,716.44

Total LSA Fund Unrestricted - Designated: $134,716.44

Thoughts of Faith
- Bi-vocational: $5,809.00
    $5,809.00

Total Thoughts of Faith Unrestricted - Designated: $5,809.00
### EXHIBIT VI

Evangelical Lutheran Synod - Mankato, Minnesota
December 31, 2013

#### NOTES TO FINANCIAL STATEMENTS (cont.)

<table>
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<td>Trustees</td>
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<td><strong>Total Unrestricted - Designated</strong></td>
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<td>Thoughts of Faith</td>
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#### (F) Unrestricted

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<td>Robert &amp; Madelyn Soule President Endowment</td>
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<td>President’s Office Endowment</td>
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#### (G) Temporarily Restricted

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Evangelical Lutheran Synod Foundation

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Total Evangelical Lutheran Synod Foundation $6,188,237.76

Total Temporarily Restricted $7,864,011.94
## SCHEDULE A

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Total: $100,000.00

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Total: $7,753.38
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* Current statistics not provided  # Not yet a member of the synod
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* Current statistics not provided  # Not yet a member of the synod

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DIRECTORIES
CHURCH BODIES IN FELLOWSHIP WITH THE
EVANGELICAL LUTHERAN SYNOD

CONFESSIONAL EVANGELICAL LUTHERAN CONFERENCE
www.celc.info

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President: The Rev. Daniel Koelpin
N16 W23377 Stone Ridge Dr
Waukesha WI 53188
414-256-3233
Dan.Koelpin@wels.net
Vice President: Rev. Gaylin Schmeling
Secretary: Rev. Timothy Buelow
Treasurer: Mr. Mark Schulz
Planning Committee Members at Large:
The Rev. Michael Duncan
The Rev. Larry Schlomer

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All Saints Lutheran Church (Nigeria)
Bulgarian Lutheran Church
Christ Evangelical Lutheran Ministries (India; associate)
Christ the King Lutheran Church (Nigeria)
Christian Church of the Lutheran Reformation of the Republic of Chile (associate)
Confessional Evangelical Lutheran Church of Albania (associate)
Confessional Evangelical Lutheran Church (Mexico)
Confessional Lutheran Church in Latvia
Czech Evangelical Lutheran Church
East Seoul Canaan Church (South Korea; associate)
Evangelical Lutheran Confessional Church (Finland)
Evangelical Lutheran Confessional Church (Puerto Rico)
Evangelical Lutheran Free Church (Germany)
Evangelical Lutheran Synod (USA)
Evangelical Lutheran Synod of Australia
Gereja Lutheran—Indonesia
Lutheran Church of Cameroon
Lutheran Church of Central Africa—Malawi
Lutheran Church of Central Africa—Zambia
Lutheran Church of Portugal (associate)
Lutheran Confessional Church (Norway)
Lutheran Confessional Church (Sweden)
Lutheran Evangelical Christian Church—Japan
Lutheran Mission of Salvation—India (associate)
Peruvian Evangelical Lutheran Confessional Church
St. John's Evangelical Lutheran Congregation (Finland; associate)
Soglasiye (Concord) Evangelical Lutheran Church (Russia)
Ukrainian Lutheran Church
Wisconsin Evangelical Lutheran Synod (USA)
EVANGELICAL LUTHERAN SYNOD

6 Browns Court
Mankato, Minnesota 56001
www.evangelicallutheransynod.org

OFFICERS

President................................................................. The Rev. John A. Moldstad

Vice President......................................................... The Rev. Glenn R. Obenberger

Secretary............................................................... The Rev. Craig Ferkenstad

BOARD OF TRUSTEES

2015
Mr. Dennis Behr
Rev. Paul Schneider

2016
Rev. Craig Ferkenstad
Mr. Donald Heiliger
Rev. Jonathan Madson
Mr. Leroy Meyer

2017
Mr. Robert Brown
Mr. David Ewert

2018
Rev. John Moldstad

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

2015
Mr. Paul Chamberlin
Rev. Erwin Ekhoff
Rev. Kenneth Schmidt

2016
Rev. Mark Bartels
Mr. Bruce Gratz
Rev. Herbert Huhnerkoch

2017
Dr. Willis Anthony
Mr. Lyle Fahning
Mr. James Minor

Type B members*

2015
Rev. J. Kincaid Smith

2016
Mr. Tim Thiele*

2017
Mr. Harold Theiste*

By virtue of office: The Rev. John Moldstad, president
BOARDS AND COMMITTEES

Circuit Visitors
(2016)

Circuit 1................................................................. The Rev. Herbert Huhnerkoch
Alt. The Rev. Michael Dale
Circuit 2................................................................. The Rev. Thomas Fox
Alt. The Rev. James Braun
Circuit 3................................................................. The Rev. Paul Schneider
Alt. The Rev. Homer Mosley
Circuit 4................................................................. The Rev. Edward Bryant
Alt. The Rev. Frederic Lams
Circuit 5................................................................. The Rev. Jonathan Madson
Alt. The Rev. Kenneth Mellon
Circuit 6................................................................. The Rev. Robert Otto
Alt. The Rev. Roger Holtz
Circuit 7................................................................. The Rev. Wayne Halvorson
Alt. The Rev. Robert Harting
Circuit 8................................................................. The Rev. Mark Faugstad
Alt. The Rev. Boyd Longshore
Circuit 9................................................................. The Rev. Erwin Ekhoff
Alt. The Rev. Timothy Hartwig
Circuit 10............................................................ The Rev. Micah Ernst
Alt. The Rev. Timothy Buelow
Circuit 11............................................................. The Rev. David J. Webber
Alt. The Rev. Samuel Gullixson
Circuit 12............................................................. The Rev. Steven Sparley
Alt. The Rev. Alex Ring

Doctrine Committee

2015
Mr. Allen Quist
Rev. David Jay Webber

2016
Rev. Erling Teigen
Rev. Paul Zager

2017
Mr. Greg Costello
Rev. Thomas Rank

By virtue of office:
President of Bethany Lutheran Theological Seminary

Board for Home Outreach

Type A members

2015
Mr. Keith Duin
Rev. Aaron Hamilton
Dr. Michael Smith

2016
Rev. Rodney Flohr
Mr. Mark Perlwitz

2017
Rev. Greg Schmidt
Mr. David Sparley

Type B members*

2015
--

2016
Mr. Robert Smith*

2017
Rev. Timothy Hartwig*

Advisory Members:
Evangelism–Missions Counselor
Treasurer of the Evangelical Lutheran Synod
Board for World Outreach

2015
Mr. Thomas Conzelmann
Rev. Paul Fries
Rev. Bradley Kerkow

2016
Mr. Dan Browning
Rev. Wayne Halvorson
Rev. John Petersen

2017
Mr. Silas Born
Rev. Timothy Buelow
Rev. Thomas Heyn

Board for Youth Outreach

2015
Mr. Peter Bloedel
Rev. Matthew Brooks
Rev. Bernt Tweit

2016
Rev. Kyle Madson
Dr. Joshua Mears

2017
Mr. Benjamin Faugstad
Rev. Anthony Pittenger

Board for Christian Service

2015
Mr. Brad Wosmek

2016
Mr. Michael O’Neill
Rev. S. Piet Van Kampen

2017
Mr. Dennis Behr
Rev. Erich Hoeft

Committee on Worship

2015
Rev. Matthew Crick

2016
Rev. Dennis Marzolf
Mr. James Olson

2017
Mr. James Baxter
Rev. James Braun

Committee for Communication

2015
Rev. Christopher Dale
Mr. David Gruen

2016
Appointed by the synod president
Rev. Daniel Hartwig
Mr. Lance Schwartz

2017
Mr. Shaun Grabow
Rev. Roger Holtz

Equalization Committee

2015
Mr. William Anderson

2016
Mr. Shaun Grabow

2017
Rev. Roger Holtz

Board for Lutheran Schools of America

2015
Mr. Ken Meyer
Rev. Alex Ring
Mr. Timothy Schubkegel

2016
Rev. Michael Dale
Mr. Oakleigh Natvig

2017
Rev. Jerome Gernander
Mr. Nathan Rovey
Mr. Timothy Thies

By virtue of office:
President of the Evangelical Lutheran Synod or designee
President of Bethany Lutheran College
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
- Doctrine Committee
- Board for Home Outreach
- Board for World Outreach
- Board for Youth Outreach
- Board for Christian Service
- Board for Lutheran Schools of America

Three (3) laymen:

2015
Mr. Ronald Younge

2016
Mr. Kermit Traska

2017
Mr. Tom Reason

Board of Appeals*

2015
Rev. Mark Bartels*
Rev. Theodore Gullixson*
Mr. Glen Hansen*
Dr. Ryan MacPherson
Rev. Jonathan Madson*
Rev. Kenneth Mellon*

2016
Dr. Willis Anthony
Mr. Keith Duin
Rev. Thomas Fox*
Rev. Timothy Hartwig
Dr. Joshua Mears
Rev. Samuel Schmeling

2017
Rev. Matthew Brooks
Rev. Edward Bryant
Mr. Jonathan Faugstad
Rev. David Russow
Rev. Steven Sparley
Mr. Tim Thiele

Synod Review Committee

Elected Positions

2015
--

2016
Mr. Robert Brown
Rev. Ted Gullixson

2017
Rev. S. Piet Van Kampen

Appointed by the synod president

2016
Mr. Norman Werner
Rev. Erling Teigen

Missions Advancement Project

Elected by the Board of Trustees

2015
Rev. Richard Wiechmann
Mr. Ronald Younge

2016
Mr. Marlin Goebel
Rev. Michael Smith

2017
Mr. David Ewert

By virtue of office:
President of the Evangelical Lutheran Synod

Committee on Nominations for the 2015 Convention

2015
Mr. Ben Faugstad
Mr. Jeremy Merseth
Mr. David Sparley
Mr. Kermit Traska

2016
Rev. Timothy Hartwig
Rev. Thomas Rank
Rev. Steve Sparley
Rev. S. Piet Van Kampen

2017

Committee for Archives and History

Elected by the Board of Trustees

2015
Mr. Sigurd Lee
Mr. Norman Werner

2016
Rev. Norman Madson
Rev. Shawn Stafford

2017
Rev. David Locklair
Rev. John Petersen

* term limit / currently serving second term

years indicate expiration of current term
Rev. Daniel Basel, Giving Counselor
Rev. Paul Fries, Communication Director
Rev. Steven Petersen, World Outreach Administrator
Mr. Keith Wiederhoeft, Business Administrator
Elsa Ferkenstad, Executive Assistant
Denise Luehmann, Financial Assistant
PERUVIAN EVANGELICAL LUTHERAN CONFESSIONAL CHURCH
(Peru, South America)

Seminary Building:
Enrique Barron 964
Santa Beatriz
Lima, 1, Peru, SA
Tel./Fax 011-51-14-133-126
postmas@mselp.org.pe

Mailing Address:
Skyexpress Enterprises
Name of Missionary
6410 NW 82 Ave, Box 136
Miami FL 33166

Missionary:
The Rev. David Haeuser

National Pastors:
The Rev. Elmer Carrera
The Rev. Fidel Convercio
The Rev. Jaime Cortez
The Rev. Oswaldo Fernández
The Rev. Segundo Gutierrez
The Rev. Santos Melandez
The Rev. Giovany Rivas
The Rev. Ronal Rivas
The Rev. Andres Robles
The Rev. Abraham Rosario
The Rev. Antonio Vilchez

IGLESIA CRISTIANA DE LA REFORMA LUTERANA
(Chile, South America)

Mailing Address:
Name of Missionary
Exp #1141
PO Box 025285
Miami FL 33102-5285

Missionaries:
The Rev. Timothy Erickson

LUTHERAN MISSION OF SALVATION—INDIA

Hyderabad District:
President: Pastor Solomon Mamidi
8-3-228/678/13 Karmikanagar
Yousufuguda
Hyderabad 500 045 AP
India

Rajahmundry District:
President: Pastor G.J. Ananda Raju
101 Municipal Colony
Rajahmundry 533 105 AP
India

Jabalpur District:
President: Mr. Vijay Sidney
Plot No. 43
Ramnagar Rampur
Jabalpur M.P. 482008
North India

National Pastors:
The Rev. Kalyan Gollapalli
The Rev. Pradeep Lingala
The Rev. Solomon Mamidi
The Rev. G.J. Ananda Raju
The Rev. Inti Moses,
The Rev. S. Jai Paul
The Rev. K. Yesu Raju
The Rev. Ch. Thomas
The Rev. M. Paul
The Rev. K.Nirmal Babu
The Rev. J. David Raju
The Rev. K. Samuel.
The Rev. P. Siyon Kumar
The Rev. M. Satyanandam
The Rev. K. Watson
The Rev. J. George Livingston
The Rev. K. Abraham
The Rev. G.V. Sagar
**KOREA**

Mailing Address:
East Seoul Canaan Church  
Gangdong-gu Gil-dong 368-1  
Seoul 134-812  
South Korea  
Tel. 011-822-478-0191  

Missionary:  
The Rev. Young Ha Kim

**CZECH REPUBLIC**

Mailing address:  
St. Paul’s Lutheran Church and The School of Martin Luther  
Skolni Namesti 1  
31805 Plzen  
Czech Republic  
Tel./Fax: 011-420-37-738-0754

National Pastors:  
The Rev. Petr Krakora  
The Rev. Martin Vrsecky

**LATVIA**

Mailing Address:  
Confessional Lutheran Church of Latvia  
Elizabetes iela 69, Apt. 2  
Riga, LV 1050  
Latvia  

National Pastors:  
The Rev. Gundars Bakulis  
The Rev. Karlis Bush  
The Rev. Uldis Fandejevs  
The Rev. Didzia Melkis  
The Rev. Egons Mudulis  
The Rev. Ilars Plume  
The Rev. Ivo Sildegs  
The Rev. Ugis Sildegs

**UKRAINE**

Gift of Life:  
Nickolas & Kerry Laper  
Yaremchuka St 6  
46009 Ternopil  
Ukraine  
Tel./Fax 011-380-35-253-7965  
giftoflife@tr.ukrtel.net
OTHER ADDRESSES

Evangelical Lutheran Synod Foundation  
Contact: The Rev. Daniel Basel

Clergy Assistance Program (CAP)  
1-800-438-1772

Evangelical Lutheran Synod Archives  
Contact: The Rev. Paul Madson  507-344-7360

Ottesen Museum  
Contact: Rebecca DeGarmeaux  507-344-7421  
museum@blc.edu

ELS Historical Society  
Contact: The Rev. Mark Harstad

Thoughts of Faith, Inc.  
Contact: The Rev. Steven Petersen

Cross-stitch  
Contact: The Rev. Steven Petersen

Faith Mission Society  
Contact: Mr. Marlin Goebel  989-742-4505  
24885 Morrow Rd, Hillman MI 49746

Helping Hands  
Contact: 2133 Kenneth Dr, Albert Lea MN 56007

AREA HIGH SCHOOLS

Arizona Lutheran Academy  
6036 S 27th Ave, Phoenix, AZ 85041-5200  602-268-8686

California Lutheran High School  
31970 Central Ave, PO Box 1570, Wildomar CA 92525  951-678-7000

Evergreen Lutheran High School  
7306 Waller Rd E, Tacoma, WA  253-946-4488

Kettle Moraine Lutheran High School  
3399 Division Rd, Jackson WI 53037  262-677-4051

Lakeside Lutheran High School  
231 Woodland Beach Rd, Lake Mills WI 53551  920-648-2321

Minnesota Valley Lutheran High School  
45638 561st Ave, New Ulm MN 56073  507-354-6851

Saint Croix Lutheran High School  
1200 Oakdale Ave, West St Paul MN 55118  651-455-1521

West Lutheran High School  
3350 Harbor Lane N, Plymouth MN 55447  763-509-9378
Senior Administration:

Bruss, Dan R.
   President
Jaeger, Steven C.
   Vice President of Student Affairs
Moldstad, Donald L.*
   - Religious Studies+
   Director of Campus Spiritual Life/Chaplain
Mundahl, Daniel L.
   - Political Science+, Head Men's Golf Coach
   Vice President of Finance and Administration
Westphal, Arthur P.
   Vice President of Advancement
Woller, Eric K.
   - Chemistry+
   Vice President of Academic Affairs, Dean of the College

Administration:

Costello, Gregory W.
   Controller
Manthe, Theodore E.
   - Education+
   Dean of Student Services
Merseth, Juel O.
   Director of Facilities
Miller, Ralph L.
   Director of Accounting
Schwartz, Lance W.
   Director of Institutional Communication
Schloff, John M.
   - Biology/Computer Science+
   Director of Information Technology Services
Tomhave, Daniel
   Director of Admissions
Westphal, Donald, M.
   Director of Athletics
Younge, Jeffrey W.
   Director of Financial Aid

Professional Staff:

Abbey, Scott P.
   Information Technology Services Professional
Bartscher, Ellen M.
   Computer Systems Specialist
Bode, Joni K.
    *Advancement Data Specialist*

Booker, Paulette Tonn
    *Manager of Human Resources*

Burkhalter, Harris E.
    *Catalog Librarian*

Butzow, Michael L.
    *Director of Christian Education*

Flanagan, Carrie A.
    *Advancement Specialist/Event Planner*

Flunker, Thomas G.
    *Admissions Counselor, Coordinator of Intercultural Development and Resources Center*

Gerdt, Daniel M.
    *Admissions Counselor*

Harland, Heidi E.
    *Coordinator of Residential Life*

Harstad, Susan
    *Coordinator of Fine Arts*

Herd, Zachary M.
    *Admissions Counselor*

Holzhueter, Greg
    *Head Men's Basketball Coach*

Inniger, Alyssa K.
    *Interim Director of Library Sciences, Electronic Resources and Reference Librarian*

Kind, Christopher G.
    *Director of Development*

Kovaciny, Jonathan E.
    *Coordinator of Web Services*

Kragh, Ryan P.
    *Head Baseball Coach, Head Women's Golf Coach, Assistant Director of Athletics, Compliance and Facilities*

Krier, Jacob C.
    *Manager of Alumni Relations*

Loge, Linda S.
    *Associate Director of Admissions*

Marzinske, Todd R.
    *Manager of Network Systems*

Merseth, Lynette
    *Executive Assistant to the President, Coordinator of International Students*

Meyer, Mark S.
    *Manager of Academic Computing, Coordinator of Secondary Education*

Norris, David J.
    *Manager of Visual Media*

Olmanson, John E.
    *Head Volleyball Coach*

Osterman, Paul J.
    *Head Athletic Trainer*

Priem, Cailey M.
    *Assistant Athletic Trainer*
Reagles, Patti J.  - Sociology+
  Coordinator of Student Counseling

Ring, David M.  - Mathematics+
  Head Cross Country and Indoor and Outdoor Track Coach

Rustad, Andrew
  Coordinator of Design and Communication

Shubert, Lisa A.
  Manager of Academic and Institutional Research

Starkson, Mary Jo H.
  Registrar

Tatge, Renee M.
  Coordinator of Student Activities and Intramurals, Head Softball Coach

Tischler, Joseph A.
  Coordinator of Sports Information, Assistant to the Director of Athletics

Vandermause, Greg
  Manager, Production Studio

Vlieger, Estelle B.
  Admissions Counselor

Wels, Philip R.
  Production Studio Specialist

Wold, Paul G.
  Bookstore Manager, Fine Arts Business Manager

+ Additional Teaching Assignment

Faculty

Bloedel, Peter J.  - Theatre

Boubel, John P.  - History

Bowyer, Shane D.  - Business Administration

Browne, Polly E.  - Education

Buch, Laura A.  - Mathematics

Bukowski, William S.  - Art

Czer, Ramona M.  - English

DeGarmeaux, Mark E.*  - Religious Studies/Latin/Norwegian

Edwards, Sara J.B.  - Communication

Hanna, Robert C.  - English

Harstad, Mark O.*  - Religious Studies/Hebrew

Heins, Chad J.  - Biology

Holbird, Doyle F.  - Biology

Inniger, Benjamin J.  - Theatre

Jahr, Angie L.  - Communication

Johnson, Lars O.  - English

Jones, Lyle D.  - Health and Human Performance/Head Women's Basketball Coach

Jore, Kyle P.  - Mathematics

Klebig, Brian J.*  - Religious Studies/Communication

Klockzien, Tiffany Young  - Health and Human Performance

Krueger, Andrew W.  - Business Administration/Head Tennis Coach

Kuster, Matthew D.  - Health and Human Performance/Biology/Exercise Science
Lepak, Phillip K.* - Religious Studies/Physics
Lind, Patty J. - Health and Human Performance/Sociology
Lo, Adrian H. - Music
Loging, Jon L. - Communication/Speech Team
Lyngholm, Derick M. - Communication/Head Women's Soccer Coach
MacPherson, Ryan C. - History
Marzolf, Dennis W.* - Music
Ouren, Eric C. - Studio Art
Overn, Andrew T. - Studio Art
Paulsen, Kurt W. - Communication/Media Arts
Pipal, Rob F. - Health and Human Performance, Head Men's Soccer Coach
Rand, Ashley N. - Mathematics
Reagles, Steven L.* - Religious Studies/Communication
Riehl, Matthew E. - Chemistry
Schmeling, Timothy R.* - Religious Studies/German/History
Shoop, Dean W. - Business Administration/Accounting/Economics
Stadler, Jonathan R. - Psychology/Sociology
Teigen, Erling T.* - Religious Studies/Philosophy
Theiste, Eric W. - Chemistry
Tollefson, Timothy G. - Music
Wiechmann, Mark E. - Psychology
Wosmek, Jennifer A.D. - Psychology

*Theologically Trained

Emeriti:

Hilding, Arlene
Honsey, Rudolph
Johnson, Calvin
Kuster, Thomas
Lee, Sigurd
Meyer, Marvin
Petersen, Wilhelm
Weberg, Cynthia
Younge, Ronald J.
FACULTY

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
Petersen, Wilhelm W.

PERIODICAL

Lutheran Synod Quarterly
Editor: Gaylin R. Schmeling
Subscription: $25.00 ($30.00 international)
LUTHERAN ELEMENTARY SCHOOLS AND PRESCHOOLS

June 15, 2014

Secretary of Schools (Board for Lutheran Schools of America) ………….Timothy Thies

Director of Christian Education (Bethany Lutheran College) …………………….Silas Born

Bethany Lutheran School
(Preschool through Eighth Grade)
151 Tremont West
Port Orchard, WA 98366-3737
Tel. 360-876-1300
Fax 360-876-5098
E-mail: Bethany.Lutheran@wavecable.com
Becky Bergemann
Christopher Denney
Katie Denney
Barb Mantey
Rachel Nottling
Timothy Thies*

Christ Ev. Lutheran School
(Preschool and K-5)
1592 S.E. Floresta Dr.
Port St. Lucie, FL 34983
Tel 772-879-1353
E-mail: chrisdale@christportstlucie.org
Chris Dale*
Marcella Lowry

Columbia Lutheran School
(Kindergarten through Third Grade)
2323 E. 12th St.
The Dalles, OR 97058
Tel 541-298-8385
E-mail: office@columbialutheranschool.org
vacancy
vacancy

Concordia Preschool
(Preschool Only)
3715 London Road
Eau Claire, WI 54701-7813
Tel 715-834-9097
E-mail: concordia-ec@sbcglobal.net
Lynda Krueger*

Dei Spring Academy
(Preschool)
601 Red River Ave. S.
Cold Spring, MN 56320
Tel. 320-685-4120
E-mail: deispringacademy@clearwire.net
Cory Hahnke*
Kasey Hoffmann

Gracie’s Preschool
(Preschool Only)
1150 41st Ave.
Vero Beach, FL 32960
Tel. 772-562-2904
E-mail: gracevbpreschool@bellsouth.net
Alyssa Blais
Ann Holmes*
Jill Manzi
Britt Matschner
Toni Morales
Candace Rittenhoue
Leann Thimmer
Noelle Weston

Heritage Lutheran School
(Preschool and Kindergarten)
13401 Johnny Cake Ridge Road
Apple Valley, MN 55124
Tel. 952-431-6225
Stacy Kiecker*
Teresa Lehne
Sarah Smith
E-mail: office@heritagelutheran.org

215
Holy Cross Lutheran School  
(Preschool through Eighth Grade)  
2670 Milwaukee Street  
Madison, WI 53704  
Tel. 608-249-3101  
Fax 608-249-0601  
E-mail: Tschubkegel@holycross.org  
Tina Chancellor  
Rebecca Cleven  
Camilla Dashcund  
Elizabeth Krause  
Linda Marozick  
Barbara Pape  
Timothy Schubkegel*  
Shelly Schoenherr

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  
E-mail: school@htlutheran.net  
Marjorie Bentz  
Daniel Hartwig*  
Carmen Ristow  
Dawn Sauer  
Susan Schoenike  
Christina Westendorf  
James Young

Jesus’ Lambs at Peace  
(Preschool Only)  
2090 Commerce Drive  
North Mankato, MN 56003  
Tel 507-385-7752  
E-mail: joslynm@chartermi.net  
Joslyn Moldstad*  
Heidi Riehl

King of Grace Lutheran School  
(Preschool through Eighth Grade)  
6000 Duluth Street  
Golden Valley, MN 55422  
Tel. 763-546-3131  
Fax 763-540-0028  
E-mail: awalz@kog-els.org  
Sheila Degner  
Joshua Gregovich  
Amy Gunderman  
Debra Hammond  
Allen Labitzky*  
William Lubansky  
Judy Luxford  
Karen Madison  
Jonathan Matzke  
Karen Merseth  
Aaron Olmanson  
Carol Robison  
Kay Russow  
Joy Veach

Lakewood Lutheran School  
(Preschool through Third Grade)  
10202 112th Street SW  
Tacoma, WA 98498  
Tel. 253-584-6024  
Fax 253-584-2193  
Lakewoodlutheran@gmail.com  
Gloria Acosta  
Alice Keen  
Christina Murray*  
Julie Renner  
Courtney Slack

Mt. Olive Lutheran School  
(Kindergarten through Eighth Grade)  
1123 Marsh Street  
Mankato, MN 56001  
Tel. 507-345-7927  
adminassist@mtolivelutheran.org  
Steven Beilke  
Susan Beilke  
Miranda Dittmer  
Carla Hendrix  
Larry Rude*  
Kari Schloff  
Craig Zibrowski
Our Savior Lutheran Preschool  
(Preschool only)  
1955 Curling Ave.  
Naples, FL 34109  
Tel. 239-597-6009  
Fax 239-597-8846  
E-mail: psoslcn@embarqmail.com  
Marlene Camacho  
Kimberley Jones*  
Emmi Sass

Our Saviour’s Lutheran School  
(Kindergarten through Sixth Grade)  
3045 Arapaho Drive  
Lake Havasu City, AZ 86406  
Tel. 928-855-8811  
Hannah Horn  
Trent Saari*

Parkland Lutheran School  
(Preschool through Eighth Grade)  
120 123RD St S  
Tacoma, WA 98444  
Tel. 253-537-1901  
E-mail: school@parklandlutheran.org  
Connie Davis  
Sharon King  
Jolene McClung  
Linda Perry  
Brent Sorn*  
Alexander Ring  
Chris Rogich

Peace Lutheran School  
(Preschool through Eighth Grade)  
3249 Windmill Point Blvd.  
Kissimmee, FL 34746  
Tel. 407-870-5965  
E-mail: jdraeger@mypeacekids.org  
Jason Draeger*  
Sara Hoffman  
Barbara Huhnerkoch  
Danielle Powers  
Kristin Schroeder  
Justin Smith

Princeton Ev. Lutheran School  
(Preschool through Eighth Grade)  
7401 Alpha Road  
Princeton, MN 55371  
Tel. 763-389-0704  
E-mail: Pels2009@pelsmn.com  
Linda Larson  
Monica Minzlaff

Redeeming Grace Lutheran School  
(Preschool)  
14077 Monarch Lane  
Rogers, MN 55374  
Tel. 763-424-5535  
Linda Hoffmann  
Judy Schmidt  
David Russow*

Scarville Lutheran School  
(Kindergarten through Eighth Grade)  
Box 20  
Scarville, IA 50473  
Tel. 641-568-3372  
E-mail: Thalia.Pollard@blc.edu  
Thalia Pollard  
Thomas Rank*

Trinity Lutheran School  
(Preschool through Eighth Grade)  
1268 Pleasant Valley Road  
West Bend, WI 53095  
Tel. 262-675-6627  
E-mail: school@trinityels.org  
Dan Aswege*  
Diana Bormann  
Jeanine Heller  
Andrea Loduha  
Barbara Speerschneider  
Jim Speerschneider

The School of Martin Luther  
(Kindergarten through Ninth Grade)  
Skolní namesti  
131805 Plzen, Czech Republic  
Tel. 011-420-377-387-009

* indicates school administrator/ principal/director
CONGREGATIONS

CIRCUIT 1

Florida

Kissimmee: Peace
10:00; Spanish 12:00
M. Moldstad, H. Huhnerkoch
3249 Windmill Point Blvd; 34746

Lakeland: Our Savior
9:30
A. Burmeister
6920 North Socrum Loop Rd; 33805-4102

Lakeland: Peace
10:00 (S 9:00)
P. Heyn
5970 Lakeland Highlands Rd; 33813

Naples: Our Savior
9:00 (8:30 & 11:00 Jan. – Easter)
G. Schmidt
1955 Curling Ave; 34109

Port St. Lucie: Christ
10:00
M. Dale, C. Dale
1592 SE Floresta Dr; 34983

Sebring: New Life
10:00
L. Willitz
3725 Hammock Rd; 33872

Vero Beach: Grace
8:45 & 10:30
M. Luttman
1150 41st Ave; 32960

Winter Haven: Resurrection
10:15
C. Keeler
4620 Cypress Gardens Rd; 33884

CIRCUIT 2

Massachusetts

Brewster: Trinity
9:30
J. Braun
1883 Main St (Route 6A); 02631

Burlington: Pinewood
10:45 (S 10:00)
T. Fox
24 Wilmington Rd; 01803
CIRCUIT 3

Michigan

East Jordan: Faith
Sun. 4:00 p.m.
J. Londgren
2148 S Wilson Rd; 49727

Frankenmuth: St. John’s
10:00
J. Luplow
1200 E Genesee St; 48734

Hillman: Faith
11:00
J. Londgren
24640 Veterans Memorial Hwy; 49746

Holland: Lord of Life
9:30
vacant
512 S Waverly Rd; 49423

Holton: Holton
9:30, Thurs. 7:00 p.m.
P. Zager
6655 Marvin Rd; 49425

Midland: Holy Scripture
9:00
P. Schneider
4525 West Main St; 48640

Rogers City: Trinity
8:45
J. Londgren
6134 US 23 North
Mail: 6789 – 40 Mile Pointe Rd; 49779

Saginaw: Gloria Dei
9:30
H. Mosley Jr.
5250 Mackinaw
Mail: 3718 Mannion Rd; 48603

Suttons Bay: First
10:00
vacant
321 St Mary’s Ave
Mail: PO Box 189; 49682

Ohio

Bowling Green: Abiding Word
10:00
P. Lange
17202 N Mercer Rd; 43402

Deshler: Peace
9:30 (June 15–July 6, 9:00)
T. Smuda
5039 County Rd G; 43516-9788

Weston: Grace
10:00
vacant
20425 Taylor St; 43569

Pennsylvania

Irwin: Zion
10:30
B. Leonatti
351 Robbins-Station Rd; 15642
CIRCUIT 4

**Illinois**

**Lincoln:** *Grace*  
10:30  
D. McQuality  
1458 State Route 121; 62656

**Lombard:** *St. Timothy*  
10:15  
E. Bryant  
547 N Main St; 60148

**Indiana**

**Brownsburg:** *Good Shepherd*  
10:15  
G. Lilienthal  
901 Pine Ridge Way, Brownsburg; 46112

**Hobart:** *Grace*  
9:00  
F. Lams  
6240 Grand Blvd  
Mail: 1031 Hickey St; 46342

**Portage:** *Hope*  
10:30  
J. Skogen  
6322 Portage Ave; 46368

CIRCUIT 5

**Wisconsin**

**Cottage Grove:** *Abiding Shepherd*  
8:30 & 10:30, Mon. 7:00 p.m.  
N. Krause, N. Abrahamson  
406 West Cottage Grove Rd; 53527

**Cottage Grove:** *Western Koshkonong*  
9:30  
T. Heyn  
2633 Church St; 53527

**Madison:** *Grace*  
10:00  
vacant  
1 South Rosa Rd; 53705-4438

**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.  
vacant  
1201 Droster Rd; 53716

**Okauchee:** *Holy Trinity*  
7:45 & 10:15, Thu. 6:30 p.m.  
(S 9:00, Thu. 6:30 p.m.)  
J. Madson, D. Hartwig  
35181 Wisconsin Ave  
Mail: PO Box 146; 53069

**Oregon:** *Faith*  
9:00  
K. Hermanson  
143 Washington St; 53575

**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. 7:00 p.m.  
K. Mellon  
1268 Pleasant Valley Rd; 53095

**Wisconsin Dells:** *Newport*  
10:30  
W. Grimm  
N8794 Peterson Rd (4 miles E)  
Mail: 212 Volk, Portage; 53901
CIRCUIT 6

Wisconsin

Amherst Junction: Our Savior’s
9:30
G. Haugen
10388 State Hwy 161
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.)
A. Hamilton
3715 London Rd; 54701-7813

Eau Claire: Pinehurst
9:00, Mon. 6:30 p.m.
P. Sullivan
3304 Fern Ct; 54703

Elderon: Our Savior’s
9:00
H. Abrahamson
Hwy 49 N; 54429

Green Bay: Christ the King
9:00, Thu. 6:30 p.m.
S.P. Van Kampen
1700 Cardinal Lane; 54313

Iola: Redeemer
9:00
vacant
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; 54143

Menomonie: St. Katherine’s
9:30
S. Kauffeld
E7250 N Cty Hwy E
Mail: N4931 572nd St; 54751

Omro: Messiah
9:00
J. DeDeyne
7394 Liberty School Rd
Mail: PO Box 214; 54963-0214

Shawano: St. Martin
9:00
K. Kluge
W8302 Belle Plaine Ave
Mail: W8079 Belle Plaine Ave; 54166
CIRCUIT 7

Iowa

Ames: Bethany
10:00
M. Hoesch
3113 Diamond St
Mail: 3219 Diamond Ave; 50010

Calmar: Trinity
10:30
vacant
306 W. Clark St (Box 814)
Mail: 611 W Court St, New Hampton; 50659

Charles City: Cross [WELS]
Sun. 5:00 p.m.
(May – August 11:00 a.m.)
D. Larson
312 1st Ave; 50616

Forest City: Forest
W. Halvorson
546 West M St; 50436

Indianola: Good Shepherd
9:00
R. Harting
202 North Kenwood; 50125

Lake Mills: Lake Mills
9:00 (October – January)
E. Hoeft
107 N 1st Ave E
Mail: 106 13th St S, Northwood; 50459

Lake Mills: Lime Creek
9:00 (June – September)
E. Hoeft
4 miles N, 1 mile W
Mail: 106 13th St S, Northwood; 50459

Lawler: Saude
9:00 (2nd & 4th Sundays)
10:30 (1st & 3rd Sundays)
D. Larson
2949 Stevens Trl
Mail: 2940 Stevens Trl; 52154

Mason City: Prince of Peace [WELS]
11:00 (February – July)
9:00 (August – January)
vacant
670 12th St NE; 50401

New Hampton: Jerico
9:00 (1st & 3rd Sundays)
10:30 (2nd & 4th Sundays)
D. Larson
2512 120th St
Mail: 2940 Stevens Tr, Lawler; 52154

New Hampton: Redeemer
8:00
vacant
611 West Court St; 50659

Northwood: First Shell Rock
10:45
E. Hoeft
1406 Central
Mail: 106 13th St S; 50459

Northwood: Somber
9:00 (February – May)
E. Hoeft
10 miles W, 1 mile S
Mail: 106 13th St S; 50459

Parkersburg: Faith
11:00
M. Brooks
608 Sixth St
Mail: PO Box 149; 50665

Riceville: Immanuel
6:00 p.m.
E. Hoeft
Main St
Mail: 106 13th St S, Northwood; 50459

Scarville: Center*
T. Rank
5 miles S
Mail: PO Box 105; 50473

Scarville: Scarville*
T. Rank
411 Logan St
Mail: PO Box 105; 50473
Thompson: Zion
W. Halvorson
226 Monroe St; 50478

Thornton: Richland
10:30 (S 9:30)
vacant
300 Elm St
Mail: PO Box 86; 50479

Waterloo: Pilgrim
9:00
M. Brooks
3815 Ansborough Ave; 50701

Waukon: King of Grace
9:00
R. Pederson
101 Second St NW; 52172

Albert Lea: Our Savior’s
9:00
J. Kassera
320 W College St; 56007

Minneapolis
Manchester: Manchester
9:00 (S 10:30)
S. Stafford
101 McKinley
Mail: PO Box 188, Hartland; 56042

Hartland: Hartland
10:45 (S 9:00)
S. Stafford
404 Broadway
Mail: PO Box 188; 56042

CIRCUIT 8

Minnesota

Audubon: Immanuel
10:00
J. Merseth Sr.
180 Swan St
Mail: PO Box 187; 56511

Bagley: Our Savior’s
9:30 (S 9:00)
M. Faugstad
36021 County 7
Mail: PO Box 26, Lengby; 56651

East Grand Forks: River Heights
10:15 (S 9:00)
N. Proksch
2214 10th Ave NW; 56721

Oklee: Oak Park
10:00 (S 11:00)
J. Abrahamson
8 miles N, 4 miles E
Mail: 13478 330th Ave S; 56742

Grygla: St. Petri
8:00
J. Abrahamson
3 miles W, 1 mile N
Mail: 13478 330th Ave S, Oklee; 56742

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
B. Longshore
207 1st St NW
Mail: PO Box 381; 56585

Lengby: St. Paul
11:00 (S 10:30)
M. Faugstad
38978 450th St SE
Mail: PO Box 26; 56651
CIRCUIT 9

Minnesota

Apple Valley: *Heritage*
8:00 & 10:30 (S 9:30, Wed. 6:30 pm)
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

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
L. Wentzlaff
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 9:00, Mon. 7:00)
M. Muehlenhardt
110 East Main St
Mail: PO Box 37; 56229

Farmington: *Hope*
10:00
D. Oberer
319 Fourth St; 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. 6:30 p.m.
(S 8:15 & 10:00, Mon. 6:30 p.m.)
E. Ekhoff, R. Flohr, B. Wiechmann
6000 Duluth St; 55422

Luverne: *Bethany*
10:15
A. Palmquist
720 N Kniss Ave
Mail: 735 N Freeman Ave; 56156

Mankato: *Mt. Olive*
8:30 & 10:45, Mon. 6:00 p.m.
(S 8:30 & 10:00, Mon. 6:00 p.m.)
J. Petersen, L. Ulrich
1123 Marsh St; 56001

North Mankato: *Peace*
8:30 & 10:45 (S 9:00)
T. Hartwig
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 p.m.)
D. Russow
14077 Monarch Ln; 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
S. Schmeling
200 Emory Street
Mail: PO Box 1172; 56175
CIRCUIT 10

Missouri

Cape Girardeau: Scriptural
10:00
M. Rogers
3587 County Rd 635; 63701

Carthage: Faith
10:30
T. Buelow
2134 Grand Ave; 64836

Jefferson City: Peace
8:30
J. Merseth
7808 New Church Rd; 65101

Osage Beach: Beautiful Savior of the Lake
[Preaching station]
Sat. 6:30 p.m.
M. Ernst
328 S. Frontage Rd; 65065

Piedmont: Grace
10:30
vacant
114 E Green St
Mail: PO Box 146; 63957

Texas

Hudson Oaks: Divine Mercy
K. Madson
3310 Fort Worth Hwy; 76087

Leander: Hope
10:00
B. Kerkow
2950 County Rd 175; 78641

San Antonio: Faith
10:30
D. Thompson
14819 Jones-Maltsberger Rd; 78247
CIRCUIT 11

Arizona

Fort Mohave: *Family of God*
10:15
R. Fyffe
1863 Panadaro Rd
Mail: PO Box 10949; 86427

Lake Havasu City: *Our Saviour*
9:00
T. Saari
3163 Maricopa Ave; 86406

Scottsdale: *Redeemer*
9:00
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
S. Gullixson
162 Sneden St; 93514

Irvine: *Faith*
9:30
W. Stehr
Northwood Community Center
4531 Bryan
Mail: 349 Stanford Ct; 92612

Ukiah: *Apostles*
9:30
A. Dethlefsen
710 S State St Suite E; 95482

Windsor: *Christ*
11:00
J. Smith
125 Shiloh Rd; 95492
CIRCUIT 12

Oregon

Grants Pass: Our Savior
10:15
S. Sparley
230 Buysman Way; 97526

Gresham: Saved By Grace
10:00
T. Bartels
2010 NE Division St; 97030

Hood River: Concordia
9:00
J. Jacobsen
1107 Pine St; 97031

Klamath Falls: Christ
9:30, Wed. 7:00
G. Smith
127 N Spring St; 97601

Medford: Faith
10:30
T. Westendorf, M. Crick
1773 S Columbus Ave; 97501

Myrtle Creek: St. Matthew
11:00
F. Fiedler III
436 Old North Pacific Hwy; 97457

North Bend: Resurrection
10:30
J. Wilson
1890 Monroe
Mail: 1320 Ford Ln; 97459

Redmond: Grace
R. VanMehren
Mail: 4125 SW Salmon Rd; 97756

Saint Helens: Ascension
9:30
J. Burkhardt
1911 Columbia Blvd; 97031

Sutherlin: Christ
9:00
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
10:30
P. Webber
2930 W 9000 S; 84088

Lakewood: Lakewood
9:00
P. Faugstad
10202 112th St SW; 98498

Mt. Vernon: St. Luke
10:00
J. Dalke
1524 E Blackburn Rd; 98274

Port Orchard: Bethany
8:15 & 11:00, Mon. 7:00 p.m.
A. Pittenger, D. Locklair
151 Tremont W; 98366

Washington

Tacoma: Parkland
8:00 & 10:30, Mon. 6:30 p.m.
G. Obenberger, P. Faugstad, A. Ring
120 123rd St South; 98444

Yelm: Our Redeemer
10:45
vacant
805 East Yelm Ave
Mail: PO Box 2169; 98597

*Consult pastor for service time
INDEPENDENT CONGREGATION IN AUSTRALIA
IN FELLOWSHIP WITH THE ELS

Our Redeemer Lutheran
10:00
D. Finn
Old Petrie Town Village Chapel
Dayboro Rd
Petrie QLD 4502
Australia
Mail: 24 Boardman St, Kallangur QLD
4503, Australia
Tel. 011-617-3204-6118
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Mankato MN 56001

EVANGELICAL LUTHERAN SYNOD FOUNDATION

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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.

A. GIFTS AND DONATIONS OF MONEY

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.

In keeping with the donor’s wishes, the principal may be used for the purpose designated, or the principle may be held intact while the income alone is used for the work of the church.

B. GIFTS OF REAL ESTATE AND OTHER PROPERTY

The foundation is ready to receive, administer, and distribute gifts of real estates, securities, or other property designated for the general work of our church or for any specific phase of its activities (including local congregations). If desired the foundation is ready to make arrangements whereby the donor will receive a gift annuity agreement income for life or a life income agreement.
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
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(check with your attorney)
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(insert sum of money or description of property which sum, or property, or proceeds thereof)
to be used for

(insert description of purpose)
or, if no direction as to use is stated,
as its Board of Directors may determine.

Send inquires to:
Giving Counselor
6 Browns Court
Mankato MN 56001
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